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Hand Book on Panchayat Union Accounts Government Acccounts Office Procedure and Service Rules

DEPARTMENT OF RURAL DEVELOPMENT
GOVERNMENT OF TAMIL NADU

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Hand Book on Panchayat Union Accounts Government Accounts Office Procedure and Service Rules

DEPARTMENT OF RURAL DEVELOPMENT
GOVERNMENT OF TAMIL NADU

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கோ.சி.மணி
ஊரக வளர்ச்சி மற்றும்
உள்ளாட்சித் துறை அமைச்சர்.

தலைமைச் செயலகம்
சென்னை 600 009.
நாள் : 29.8.90

வாழ்த்துச் செய்தி

நாட்டினுடைய வளர்ச்சி கிராம வளர்ச்சியைப் பொருத்தே அமைகிறது. கிராமத்தினுடைய வளர்ச்சியில் முக்கிய பொறுப்பு வகிப்பவர்கள் ஊரக வளர்ச்சித் துறையினர். ஊரக வளர்ச்சித் துறையின் அடிப்படை பணியாளர்களான ஊர் நல அலுவலர்கள் மற்றும் அமைச்சுப் பணியாளர்கள் தங்களது பணிகளை செவ்வனே செய்யும் பொருட்டும், வளர்ச்சித் திட்டங்களை திறம்பட செயலாக்கிடவும், பயிற்சி ஒன்று நடத்துவது அவசியம். இப்பயிற்சி, இத்துறையைச் சேர்ந்த ஊரக விரிவாக்க பயிற்சி நிலையங்களின் மூலம் அளிக்கத் திட்டமிடப்பட்டுள்ளது. ஊரக நிர்வாகம், வறுமை ஒழிப்புத் திட்டங்கள், பஞ்சாயத்துக் கணக்குகள் மற்றும் அலுவலக நடைமுறைகள் போன்ற பொருள்களில் பயிற்சி அளிக்கத் திட்டமிடப்பட்டுள்ளது. இப்பொருள்களை உள்ளடக்கிய `பயிற்சிக் கையேடு' ஒன்றை தயாரித்து பணியாளர்களுக்கு வழங்க உள்ள முயற்சி மிகவும் வரவேற்கத்தக்கது.

இப்பயிற்சிக் கையேடு களப்பணியாளர்களின் பணித் திறனை மேம்படுத்தும் என்பதில் ஐயம் ஏதும் இல்லை.

இந்தப்பயிற்சிக் கையேடு தயாரிப்பதில் ஈடுபட்டுள்ள ஊரக வளர்ச்சித் துறை அலுவலர்களுக்கு எனது மனமார்ந்த நல்வாழ்த்துக்களைத் தெரிவித்துக் கொள்கிறேன்.

(கோ. சி. மணி)

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டாக்டர். எஸ். நாராயண், இ.ஆ.ப.
செயலர்,
ஊரக வளர்ச்சித் துறை.

புனித ஜார்ஜ் கோட்டை,
சென்னை 600 009.
நாள் : 29.8.1990.

வாழ்த்துச் செய்தி

நமது நாட்டின் வளர்ச்சி ஊரக வளர்ச்சியைப் பொறுத்துத் தான் அமையும். ஊரக வளர்ச்சி எனும் ஆலமரத்தின் ஆணி வேராக விளங்கும் அரசின் ஊரக வளர்ச்சி த்துறைக்கும், கிளை வேர்களாக விளங்கும் மாவட்ட வளர்ச்சிப் பிரிவு மற்றும் ஊரக வளர்ச்சி முகமைகளுக்கும், பக்க வேர்களாக விளங்கும் ஊராட்சி ஒன்றியங்களுக்கும், சல்லி வேர்களாக விளங்கும் ஊராட்சிகளுக்கும், ஊராட்சி மட்டத்தில் பணியாற்றும் ஊர்நல அலுவலர்கள்தான் உயிரூட்டம் அளித்து உரமேற்றி வருபவர்கள் என்றால் அது மிகையாகாது.

களப்பணியும், அமைச்சுப்பணியும் வளர்ச்சித் துறையின் இரு கண்களாகும். ஒரு பணி விதி வளர்ச்சித்துறையில் அமுல் படுத்தப்பட்ட பின், அமைச்சுப் பணியாளர்களும் களப்பணியாளர்களும் பணியிட மாற்றம் பெறும் நிலை உள்ளதால், களப்பணியில் பணியாற்றுவபர்கள் அலுவலக நடைமுறைகள், மற்றும் கணக்குகளிலும், அமைச்சுப்பணியில் பணியாற்றுபவர்கள் விரிவாக்க முறைகள் மற்றும் வளர்ச்சித் திட்டங்களை நடைமுறைப் படுத்துதலிலும் பயிற்சி பெற்று தேர்ச்சி அடைய வேண்டியது அவசியமாகும்.

எனவே தான் இம்மாபெரும் பொறுப்பினை வகித்து வரும் இவ்வலுவலர்களின் ஆற்றலைப் பெருக்கவும், செயல்திறனை உயர்த்தவும், திட்டமிட்ட முறையில் தீவிரமான பயிற்சி அளிக்கப்படுதல் இன்றியமையாததெனக் கருதி எல்லா ஊரக விரிவாக்க பயிற்சி நிலையங்களிலும் பயிற்சி அளிக்கத் திட்டமிடப்பட்டுள்ளது.

மைய அரசின் உதவியுடன் மாநில அரசினரால் நிறைவேற்றப்படும் பல்வேறு வளர்ச்சித் திட்டங்கள் அரசின்

கொள்கை முடிவுகளுக்கேற்ப மாற்றம் பெறும் தன்மை படைத்தவை. இத்திட்டங்களைப் பற்றியும் ஊராட்சி மற்றும் ஊராட்சி ஒன்றிய சட்டதிட்டங்கள் மற்றும் அலுவலக நடைமுறைகள் குறித்தும் தெளிவான கருத்தும், தேர்ந்த செயல் திறனும் இவ்வலுவலர்கள் பெறவேண்டும் என்ற சீரிய நோக்கில் ஊராட்சி நிர்வாகம், வறுமை ஒழிப்புத்திட்டங்கள், கணக்குகள், மற்றும் அலுவலக நடைமுறை போன்ற பொருட்களை உள்ளடக்கிய பயிற்சிக் கையேடு மூன்று பாகங்களில் தயாரித்து அச்சிட்டு பயிற்சியாளர்களுக்கு வழங்கப்படுகிறது.

வளர்ச்சித்துறைப் பயிற்சி நிலையங்களின் வரலாற்றிலேயே இப்பிரிவு அலுவலர்களுக்கு பயிற்சிக் கையேடு தயாரித்து வழங்குவது இதுவே முதல் முயற்சியாகும்.

ஊரக வளர்ச்சி பணிப்பயிற்சியில் ஆர்வம் கொண்டு பயிற்சிக் கையேட்டினை நன்முறையில் உருவாக்கிய அனைத்து அலுவலர்களுக்கும் எனது வாழ்த்துக்கள் மற்றும் பாராட்டுதல்கள்.

எஸ். நாராயண்

ரெ. ஆறுமுகம், இ.ஆ.ப.,
ஊரக வளர்ச்சி இயக்குநர்.

ஊரக வளர்ச்சி இயக்ககம்,
சென்னை 600 108.

முன்னுரை

"பாரத நாடு பழம்பெரும் நாடு
நீர் அதன் புதல்வர் இந் நினைவகற்றாதீர்"

நம் நாடு முன்னேற வேண்டுமானால் நாட்டு மக்கள் சமூகம், பொருளாதாரம், கல்வி மற்றும் கலாச்சாரம் போன்றவைகளில் முன்னேற்றம் பெறவேண்டும்; வேலைவாய்ப்பு பெருகவேண்டும், வாழ்க்கைத் தரம் உயரவேண்டும். கிராம முன்னேற்றமே நம் நாட்டு முன்னேற்றம். எனவே கிராமங்கள் முழுமையாக முன்னேற்றம் அடைந்தால்தான் நம் நாடு முன்னேறும்.

இந்த அடிப்படையில்தான், கிராம நிர்மாணத் திட்டங்களைப் பலதுறைகளும் இணைந்து செயல்படுத்தும் வகையில் 1946ஆம் ஆண்டில் பிர்க்கா முன்னேற்றத் திட்டம் என்றதொரு திட்டம் அப்போதைய சென்னை மாநிலத்தில் 34 பிர்க்காக்களில் தொடங்கப்பெற்று பின்னர் 50 பிர்க்காக்களுக்கு விரிவுபடுத்தப்பட்டது. ஒவ்வொரு பிர்க்காவும் தொகுதிகளாகப் பிரிக்கப்பட்டு ஒவ்வொரு தொகுதிக்கும் ஒரு கிராமநிலை ஊழியர் நியமிக்கப்பட்டார். இன்றைய ஊர்நல அலுவலர் பதவியின் முதல் தோற்றம் இதுவேயாகும்.

சிறந்த தத்துவத்தையும் குறிக்கோள்களையும் கொண்ட பிர்க்கா முன்னேற்றத்திட்டம், மக்களின் ஒத்துழைப்புடன் முன்னேற்றத்திட்டங்களை நிறைவேற்ற வேண்டும் என்ற உயர்ந்த நோக்கம் கொண்டதாகும். இதற்கு மக்களின் சிந்தனையிலும், செயல்பாட்டிலும் புரட்சிகரமான மாறுதல்களை ஏற்படுத்துவது அவசியமானதாகும். இப்பணியை நிறைவேற்ற நியமிக்கப்பட்ட கிராமநிலை ஊழியர்தான் கிராம வளர்ச்சியின் அடிப்படை அலுவலர் ஆவார். இவர் ஒரு பல நோக்கு ஊழியரும் ஆவார். இவர் வேளாண்மை, கால்நடை பராமரிப்பு, கூட்டுறவு, பொது சுகாதாரம், சமூகக்கல்வி, கிராமத் தொழில்கள் போன்றவற்றில் கிராம அளவில் செயல்பட்டு

வந்தார். இவர் எல்லாத்துறைகளின் திட்டங்களைப் பற்றியும் தெரிந்து வைத்து கிராம மக்கள் தங்கள் பிரச்சினைகளுடன் இவரை அணுகும்போது அவர்களுக்கு நண்பராகவும், ஆலோசகராகவும், வழிகாட்டியாகவும் விளங்கி வந்தார்.

இப்பணிக்கு சேவை மனப்பான்மையும், சகிப்புத்தன்மையும், தியாக உள்ளமும் கொண்டவர்கள் தான் தேவைப்பட்டனர். எனவே நிர்வாகப் பயிற்சியும் அலுவலக அனுபவமும் இல்லாமல் இருந்தாலும் கூட, கிராம நிர்மாணப் பணிகளிலும் தேச விடுதலைப் போராட்டத்திலும், பங்குகொண்ட தொண்டர்கள் இத் திட்டத்தில் கிராமநிலை ஊழியர்களாக நியமிக்கப்பட்டனர். இவர்கள் நிர்வாகத்திலும் அலுவலக நடைமுறைகளிலும் பயிற்சியும் அனுபவமும் பெற்றவர்களாக இல்லையென்பதால் இவர்களுக்கு 1947 ம் ஆண்டு கல்லுப்பட்டி காந்திநிகேதன் ஆசிரமத்தில் முதன்முதலாக ஆறு மாத காலம் பயிற்சி அளிக்கப்பட்டது. இந்தப் பயிற்சித் திட்டம் தான் இன்றைய ஊர் நல அலுவலர்கள் மற்றும் அமைச்சுப் பணியாளர்களுகான பயிற்சியின் முன்னோடியாகும். பின்னர் பிர்க்கா அபிவிருத்தி திட்டம் 1953 –54ல் தேசிய விரிவாக்க சேவைத்திட்டதுடன் இணைக்கப்பெற்றது.

1952 அக்டோபர் மாதம் 2 ம் தேதி சமுதாய நலத் திட்டம் தொடங்கப்பட்டது. 1953 ம் ஆண்டு அக்டோபர் மாதம் 2 ஆம் தேதி தேசிய விரிவாக்க சேவைத் திட்டம் தொடங்கப்பட்டது. *(National Extension Service)* 1956 அக்டோபர் முதல் இப்பகுதிகள் சமுதாய நல வட்டாரங்களாக மாற்றம் பெற்றன. இவையே பின்னர் 1960 ஆம் ஆண்டு முதல் ஊராட்சி ஒன்றியங்களாக மலர்ந்தன.

ஏற்கனவே குறிப்பிட்டது போல், முதன் முதலாக கிராமநிலை ஊழியர்களுக்குக் கொடுக்கப்பட்ட பயிற்சிக் காலம் ஆறு மாத காலமாகத் தான் இருந்தது. இக் காலம் குறுகியதெனக் கருதப்பட்டதால் பின்னர் இக்காலம் 1½ ஆண்டுகளாக உயர்த்தப்பட்டது. இந்த 1½ காலப் ஆண்டு பயிற்சியில் ஓராண்டு காலத்தை ஆதார வேளாண்மைப் பள்ளியிலும், மீதமுள்ள ஆறு மாத காலத்தை ஊரக விரிவாக்கப் பயிற்சி நிலையத்திலும் அளிக்கப்பட்டது. பயிற்சி த்திட்டம் மாநிலத்திற்கு மாநிலம் சற்று வேறுபட்டதாகவும் இருந்தது. களப்பயிற்சிக்கு முக்கியத்துவம் அளிக்கப்பட்டது. ஒவ்வொரு ஊரக விரிவாக்க பயிற்சி நிலையத்திற்கும் களப்பயிற்சி அளிக்கும் வகைக்காக அருகிலுள்ள ஒரு வட்டாரம் ஒதுக்கப்பட்டிருந்தது. எனினும் கிராம நிலை ஊழியர்களால் அவர்கள் அனைவரும் ஆண்களாக இருந்தபடியால் மக்கள் தொகையில் பாதிப் பேரைத்தான் அணுக முடிந்தது. இந்தச்

சமச்சீர் அற்ற நிலையை மாற்றவே, பெண் கிராமநிலை ஊழியர்கள் (கிராம சேவிகா) நியமிக்கப்பட்டு ஊரக விரிவாக்கப் பயிற்சி நிலையங்களுடன் இணைந்த குடும்பக் கலைப் பிரிவில் (*Home Science wing*) ஓராண்டு காலம் பயிற்சி கொடுக்கப்பட்டனர். இவர்களுக்கும் அருகிலுள்ள வட்டாரத்தில் களப்பயிற்சி அளிக்கப்பட்டது.

தமிழ்நாட்டில் தற்சமயம் 385 வட்டாரங்களும் 384 ஊராட்சி ஒன்றியங்களும் இயங்கிவருகின்றன. 12,616 ஊராட்சிகளும், 628 பேரூராட்சிகளும், 17 ஊராட்சி நகரியங்களும் செயல்பட்டு வருகின்றன.

சமுதாய நல வட்டாரங்களில் பணிபுரிந்த கிராம நிலை ஊழியர்களுக்கு பயிற்சி அளிப்பதற்காகத் தமிழ் நாட்டில் எட்டு இடங்களில் பயிற்சி நிலையங்கள் இயங்கி வந்தன. ஏற்கனவே தெரிவிக்கப்பட்டது போல் இவர்களுக்கு இந்நிலையங்களில் 1½ காலம் பயிற்சி அளிக்கப்பட்டது. இவற்றில் தற்சமயம் வரிசை எண் 4 முதல் 8 வரை உள்ளவை இயங்கி வருகின்றன. வரிசை எண் 1 முதல் 3 வரை உள்ள நிலையங்கள் நிர்வாக காரணங்களால் மூடப்பட்டுவிட்டன.

1. ஊரக விரிவாக்கப் பயிற்சி நிலையம், ஆடுதுறை
2. ஊரக விரிவாக்கப் பயிற்சி நிலையம், கோவில்பட்டி
3. ஊரக விரிவாக்கப் பயிற்சி நிலையம், காந்தி கிராமம்
4. ஊரக விரிவாக்கப் பயிற்சி நிலையம், பட்டுக்கோட்டை
5. ஊரக விரிவாக்கப் பயிற்சி நிலையம், சத்திய விஜய நகரம்
6. ஊரக விரிவாக்கப் பயிற்சி நிலையம், தே. கல்லுப்பட்டி
7. ஊரக விரிவாக்கப் பயிற்சி நிலையம், கிருஷ்ணகிரி
8. ஊரக விரிவாக்கப் பயிற்சி நிலையம், பவானிசாகர்

தே.கல்லுப்பட்டி மற்றும் சத்திய விஜய நகரம் பயிற்சி நிலையங்களில் குடும்பக்கலைப் பிரிவில் பெண் ஊழியர்களுக்கு பயிற்சி அளிக்கப்பட்டு வருகிறது.

கிராம நிலை ஊழியர்கள் என்று நியமிக்கப்பட்ட அலுவலர்கள் பின்னர் `கிராம சேவக்' என்று பெயர் மாற்றம் செய்யப்பட்டனர். 1977 முதல் இவர்களது பதவிப் பெயர் `ஊர் நல அலுவலர்கள்' என்று மாற்றம் செய்யப்பட்டது. இவர்களது பயிற்சித்திட்டம் குறித்து ஆராய்ந்து பரிந்துரைத்த குழுவின் அறிக்கையின் அடிப்படையில் இவர்களுக்கு ஒருங்கிணைந்த பயிற்சி அளிக்கவேண்டும் என்றும் பயிற்சிக்காலத்தை இரண்டு ஆண்டுகளாக உயர்த்தவும் உத்திரவிடப்பட்டது. இப்பயிற்சித் திட்டத்தின் கீழ் விரிவாக்கம் மற்றும் அடிப்படை விவசாயம், தீவிரமாகவும் மற்றும் கால்நடை பராமரிப்பு பொது சுகாதாரம்,

கிராமத் தொழில்கள், கூட்டுறவு, ஊராட்சி போன்ற பொருள் சம்பந்தமாகப் பொதுவாகவும் கற்பிக்கப்பட்டன. இப்பயிற்சித் திட்டத்தில் வகுப்பறைப் பயிற்சியும், களப்பயிற்சியும் அடங்கும். மேற்கண்ட பயிற்சி பெற்றபின் குறிப்பிட்ட கால இடைவெளியில் இரண்டு மாதகாலம் புத்தறிவுப் பயிற்சியும் அளிக்கப்பெற்றது. இது தவிர தேர்ந்தெடுக்கப்பட்ட ஊர் நல அலுவலர்கட்கு ஓராண்டுகால வேளாண்மை விரிவாக்கப் பயிற்சியும் (*D.A.E.*) அளிக்கப்பெற்றது.

களப் பணியும் அமைச்சுப் பணியும் வளர்ச்சித் துறை எனும் ஊர்தியின் இரு சக்கரங்களாகும். ஒரு பணி விதி அமுல் படுத்தப்பட்ட பின்னர் அமைச்சுப் பணியாளர்களும் களப் பணியாளர்களும் பணியிட மாற்றம் பெறும் நிலை உள்ளதால், களப் பணியில் பணியாற்றுபவர்கள் அலுவலக நடைமுறைகள், மற்றும் கணக்குகளிலும், அமைச்சுப்பணியில் பணியாற்றுபவர்கள் விரிவாக்க முறைகள் மற்றும் வளர்ச்சித் திட்டங்களை நடைமுறைப் படுத்துதலிலும், பயிற்சி பெற்றுத் தேர்ச்சி அடைய வேண்டியது அவசியமாகும்.

ஊர்நல அலுவலர்கள் மற்றும் அமைச்சுப் பணியாளர்களுக்கு ஏற்கனவே அளிக்கப்பட்ட பயிற்சி விபரங்களையும் தற்சமயம் இவ்வலுவலர்கள் பணியாற்றத் தெரிந்து கொள்ள வேண்டிய விஷயங்களையும், களத்தில் எதிர்நோக்கவிருக்கும் சவால்களை சமாளிப்பதற்கும், ஒருங்கிணைந்த பயிற்சித்திட்டம் ஒன்று தயாரித்து, இரண்டு வெவ்வேறு பிரிவுகளாகவும் இரு கால அளவுகளாகவும், இல்லாமல் ஒரே அணியில் ஊர் நல அலுவலர்களையும் அமைச்சுப் பணியாளர்களையும் 2 1/2 மாத கால அளவிற்கு ஒருங்கிணைந்த பயிற்சி கொடுக்கவும், இதில் 50 நாட்கள் வகுப்பறையிலும் 13 நாட்கள் களத்திலும் பயிற்சி அளிக்கத் திட்டமிடப்பட்டு பல்வேறு பொருட்கள் பற்றியும் விரிவான பாடதிட்டம் தயாரிக்கப்பட்டுள்ளது.

இந்த அடிப்படையில் சமீபத்தில் அளிக்கப்படவிருக்கும் பயிற்சியில் ஊர்நல அலுவலர்களும், அமைச்சுப் பணியாளர்களும், களத்திலும், அலுவலகத்திலும் எதிர்நோக்குகின்ற பல்வேறு பிரச்சினைகள் குறித்தும், கையாளுகின்ற பல்வேறு அறிவுரைகள் நடவடிக்கைகள் குறித்தும், நடைமுறையில் உள்ள திட்டத்தின் தன்மை மற்றும் செயல்பாடுகள் குறித்தும் விரிவாகவும், விளக்கமாகவும் மூன்று தனித்தனி பயிற்சிக் கையேடுகள் தயாரிக்கப்பட்டுள்ளன.

இக்கையேட்டில் காணப்படும் திட்டங்கள் அவ்வப்போது மாற்றம் அடையும் தன்மை பெற்றவை. திட்டங்களின் செயல்பாடுகளில் மாற்றம் இருப்பினும்கூட தன்மைகள் அநேகமாக மாறுபடுவதில்லை. எனவே ஒவ்வொரு திட்டத்தின்

நோக்கம் மற்றும் தன்மைகளை நன்றாகப் படித்து புரிந்து கொள்வதுடன் அவ்வப்போது ஏற்படும் மாற்றங்களையும் இக்கையேட்டில் ஆங்காங்கே பயிற்சியாளர்கள் குறித்துக் கொண்டால் இக்கையேடு மிகவும் பயனுள்ளதாக அமையும் என்பது திண்ணம்.

திட்டங்களைப் பற்றியும் ஊராட்சி மற்றும் ஊராட்சி ஒன்றிய நடைமுறைகள், சட்ட திட்டங்கள் குறித்தும் திட்டங்களைச் செயல்படுத்தும் அலுவலர்கள் நன்கு தெரிந்து கொள்ள அவர்களுக்குத் தீவிரமான பயிற்சி அளிக்கப்படுதல் அவசியம் என்ற கருத்தை வலியுறுத்தியும், பயிற்சி நிலையங்களில் அளிக்கப்படும் பயிற்சியின் தரம் உயரவேண்டும், திட்டமிட்ட முறையிலும் சீரான விதத்திலும் ஒரே மாதிரியான பயிற்சிக் குறிப்புகளைப் பயன்படுத்தி பயிற்சியின் தரத்தினை உயர்த்தி அலுவலர்களின் பணித்திறனை உயர்த்த வேண்டுமென்று சீரிய நோக்கோடு, வளர்ச்சித் துறையின் வரலாற்றிலேயே முதன்முதலாக வளர்ச்சித்துறை அலுவலர்களைக் கொண்டே ஊர்நல அலுவலர்களுக்கும் அமைச்சுப் பணியாளர்களுக்குமான இப்பயிற்சிக் கையேடு தயாரித்து அச்சிடத் தகுந்த ஆணைகள் வழங்கி உதவிய ஊரக வளர்ச்சித் துறையின் செயலர் டாக்டர் எஸ். நாராயண், இ.ஆ.ப., அவர்களுக்கு எனது நன்றியை உரித்தாக்குகிறேன்.

இக் கையேட்டினை உருவாக்கிய தொகுப்பாளர்களுக்கு நன்றியையும் மனமார்ந்த பாராட்டுதல்களையும் தெரிவிக்க விழைகிறேன்.

இப் பணியில் ஆரம்பம் முதலே தணியாத ஆர்வமும், ஊக்கமும் செலுத்தி இக் கையேடு உருவாவதற்கு பல வழிகளிலும் என்னுடன் ஒத்துழைத்த கூடுதல் ஊரக வளர்ச்சி இயக்குநர் திரு எம்.ஏ.ஐ. செல்லையா, பி.ஏ., அவர்களுக்கும் என் நன்றியைத் தெரிவித்து அவரது சிறப்பான பணியினையும் மனப்பூர்வமாகப் பாராட்டுகிறேன்.

இக்கையேட்டில் பாடத்திட்டங்களுடன், வெற்றிச் சரித்திரங்களும், சாதனைப் படைப்புகளும், பிரச்சினைக்குத் தீர்வு கண்ட முறைகளும், இடம் பெற்றுள்ளன. பயிற்சியாளர்கள் இக் கையேட்டினை முழுமையாகப் படித்து, தமது பயிற்சியினை வெற்றிகரமாக முடித்து களத்தில் சென்று தங்கள் பணிகளைத் தொடரும்கால், இக்கையேட்டில் மாதிரிக்காகக் குறிப்பிடப்பட்டுள்ள சாதனைகளை எல்லாம் சாதாரணம் என்று கருதுமளவிற்கு செயற்கரிய சாதனைகளைப் புரிந்து ஊரக பகுதியில் வாழும் மக்களின் சேவையில் தீவிரமாக ஈடுபட்டு, அவர்தம் வாழ்வில் ஒளியேற்றி வைத்து புதிய

எழுச்சிமிக்க சகாப்தத்தை உருவாக்குவார்களேயானால் இக் கையேடு தயாரித்ததன் பயன் முழுமையாக நிறைவேறியது என்று பெருமிதம் கொள்வேன்.

தென்னாட்டு பெர்னாட்ஷா பகுத்தறிவுப் பாசறை, சீர்திருத்தச் செம்மல், தமிழ்த்தாயின் தவப்புதல்வர், தமிழ் மொழியின் மறுமலர்ச்சிக்கு வித்திட்டவர், தேசிய ஒருமைப்பாட்டிற்கு உறுதுணையாக நின்றவர், தமிழகத்தின் வளர்ச்சிக்கு அயராது உழைத்தவருமான பேரறிஞர் அண்ணா அவர்கள் பொதுப் பணியில் தம்மை அர்பணித்துக்கொள்ள விரும்புவர்களுக்கு விடுக்கும் அறைகூவலான

அன்புத்தம்பி

மக்களிடம் அணுகு
அவர்களோடு சேர்ந்து வாழ்
அவர்களிடமிருந்துகற்றுக்கொள்
அவர்களை நேசி
அவர்களுக்குப் பணிசெய்
அவர்களோடு இணைந்து திட்டமிடு
அவர்களுக்குத் தெரிந்ததை வைத்து துவக்கு
அவர்களுடைய உடமைகளை வளமாக்கு என்ற

இந்த அறைகூவலை ஏற்று பணிபுரிய வேண்டுகிறேன். பயிற்சியாளர்களே! இதற்கான வாய்ப்பினை நல்குவீர்களா?

ரெ. ஆறுமுகம்

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Panchayat Union Accounts

Chapter.1

Evaluation of Panchayat Finance Administration system

1.1. The present system of Panchayat Administration came into vogue at the beginning of the Third Plan. Till then the District Boards, the Panchayats and the Community Development Blocks had their own sphere of activity and were functioning as independent units, the former looking after mainly local administration and the latter development activities.

1.2. The Tamilnadu Panchayats Act 1958, introduced Panchayat Administration in this State in the present form. The first tier of Panchayat Administration is Panchayats which covers both Village and Town Panchayats.

1.3. The second tier of Panchayat Administration is the Panchayat Unions. On the coming into force of the Tamilnadu Panchayats Act, the District Boards were abolished and the Panchayat Unions became the successor bodies. The area of the Panchayat Unions was also made co-terminus with that of the Development block established under the Community Development Programme. A Panchayat Union Council has been constituted as governing body for each Panchayat Union. All the Community Development blocks came into position as Panchayat Union over a period of one year between 2nd October 1960 and 2nd October 1961. During recent years, unwieldly blocks have been bifurcated. There are now 384 Panchayat Unions in Tamilnadu excluding one block formed in Kalrayan Hills, for which the Panchayat Union is not yet formed.

1.4. The execution of the Community Development Programme has been statutorily entrusted to the Panchayat Union.

1.5. Panchayats and Panchayat Unions are autonomous corporate bodies in their spheres. A Panchayat Union is a co-operative Federation of Panchayats comprised in its area. The Panchayat Unions and Panchayats are together incharge of implementation of Development programmes. After 1981 some of the Development schemes like Agriculture, Animal Husbandry, Education, Public Health were taken over by the Government Departments from the

Panchayat Unions. However, the Government have again entrusted in 1989 the functions like Agriculture and Public Health to the control of Panchayat Unions. The Panchayat Union utilises the Panchayat as its agency for execution of development programmes at the Village level.

Income of Panchayats and Panchayat Unions

1.6. The Tamilnadu Panchayat Act 1958, provides for functions of Panchayats and Panchayat Unions both obligatory and discretionary in addition to the functions entrusted to them by Government. The Unions in particular have to look after Minor Irrigation and Panchayat Union Regular and Rural Dispensaries. For this purpose and also for implementing the Community Development Programme, they get grants from Government. These have to be supplemented by resources raised by their own taxation efforts and also by collection of Public contribution for Development Programmes.

1.7. The broad details of sources of Income of Panchayats and Panchayat Unions are explained in detail in the following chapters.

(a) Panchayats:–

Under the Tamilnadu Panchayats Act, House Tax, Profession Tax and vehicle Tax are levied compulsorily by Panchayats subject to maximum and minimum rates laid down by the Government. The Panchayat Village or town as the case may be, may also levy an Agriculture Land Tax for a specific purpose. The other sources of Revenue of the Panchayats include income for levy of fees on market and cart stands and from other remunerative enterprises and licence fees on dangerous and offensive trades and a Duty on transfers of property and the proportionate share of the proceeds of Entertainment Tax. Further on every rupee of House Tax collected by a village panchayat, an equal amounts is given as village House Tax 'Matching Grant'. A portion of the Local Cess collected under Section 115 of the Act is also paid to the panchayats.

(b) Panchayat Unions:–

The sources of income of Panchayat Union consist of revenue assigned by Government, resources raised by their own efforts and the grant paid by the Government for various development purposes.Section 115 of the Act provides for levy of local cess at a uniform rate of 45 paise in the rupee of land revenue. 4/9th of

proceeds therefrom are intended to meet part of the Elementary Education expenditure. The balance is distributed between the Panchayats and Panchayat Unions in the manner provided in the section. Local cess Surcharge is levied by Panchayat Unions under Section 116 of the Act at such rate as may be considered suitable (subject to maximum of Rs.2.50 in the rupee of land revenue) as an addition to the local cess. Corresponding to the local cess surcharge levied by the Panchayat Unions, Government pay a matching grant to the union called Local Cess Surcharge Matching Grant. Under Tamilnadu Local Authorities Finance Act 1961, the Panchayat Unions are eligible for 30 percent of the fixed tax collection made under the Tamilnadu Entertainments Act 1939. Similarly, another 30 percent of the above tax is apportioned to the Panchayats. The Panchayat Unions also get grants for development purposes which cover Village works, Social Education and Women and Children Welfare Programmes, Animal Husbandry and Fisheries.

1.8. Before the formation of the Panchayat Unions, rural works were undertaken under a variety of schemes. After the formation of the Panchayat Union Councils, the funds available under various schemes were pooled and consolidated. Under the consolidated scheme, there is a village works programme for every Panchayat Union consisting the provision of school buildings, the provision of drinking water supply and link roads. In addition to the Village works programme, certain special schemes such as National Rural Employment Programmes, Massive Programme of Assistance to Small and Marginal Farmers for increasing agriculture production, Bio-gas and Prime Minister's Rural Landless Employment Guarantee Programme now Jawahar Velai Vaippu Thittam etc. are also executed through the Panchayat Union Councils.

1.9. The provisions made under State Budget are being distributed to the Panchayat Unions under Village Works Programme. The officers of the Highways and Rural works Development accord technical sanction and the Panchayat Union Council accords administrative sanction for these works. The Panchayat Unions should incur the expenditure initially from out of their general funds and reimburse the same from State funds, through the Divisional Development officer on post-execution basis.

1.10. At District level, a District Rural Development Agency (Autonomous body) has been formed for formulating and monitoring the special schemes relating to poverty alleviation programmes. The Collector of the District is the Chairman of the Agency and a Project

officer is looking after the functions with a team of Assistant Project Officers. The Project Officer, utilises the Divisional Development officers at Divisional level and Block Development Officers at block level for the implementation of the schemes.

1.11. The Panchayat Unions and Panchayats are thus involved in both Civic and Developmental functions entrusted to them. The Manual of Panchayat Administration and Manual of Instructions for the Maintenance of Accounts in Panchayat Unions contain the various rules issued under Tamilnadu Panchayat Act and also Executive instructions issued for proper maintenance of the financial accounts in these institutions.

1.12. An attempt has been made to highlight the salient and important items of Instructions for the purpose of trainees as it will not be possible to re-produce all the instructions. The important points to be borne in mind by the trainees have been incorporated to a greater extent. The Chapter hereunder will indicate in detail the resources availability to the Panchayat Institutions, the budget to be drawn by the institution, the important points on the expenditure side, on works programmes and the details of deposits and advances and also Provident Fund accounts to be maintained at the local body level. As the Block Development officer has to function as a Government officer for Government transactions and as an executive for the local body transactions, the important registers he has to maintain on Government transactions have also been indicated separately.

1.13. The accounting work in Panchayat Union Council is simple, provided it is systematically approached and a day's work is completed on that day itself without leaving it for the next day.

1.14. To understand the accounting work of the Panchayat Union, an attempt has been made in this Guide Book to bring out salient points of accounting in a simple way emphasising the necessity to avoid oftrepeated irregularities. This is not an exhaustive accounting of all the items of work that is to be done, but the major items have been covered taking into account some of the practical problems.

1.15. In cases of doubt, reference should be made to the Manual of Instructions for the maintenance of accounts in the Panchayat Union.

1.16. The maintenance of accounts relating to Panchayat Union Council and those relating to Village Panchayats and those relating to Government side are incorporated separately.

Chapter.2

Fiscal Classification of blocks.

2.1. Under Section 130 of the Tamilnadu Panchayats Act 1958, the Government may classify the Panchayat Development block for purpose of sanctioning grants to Panchayat Union Council. In 1961, orders were issued classifying the blocks into four categories viz. A, B, C and D. This classification of blocks is taken into account for determining:–

(i) Government grant for link roads, water supply and construction of school buildings under Village Works Programme and for grant under Elementary Education expenditure.

(ii) Local Cess Surcharge Matching Grant payable by Government to Panchayat Unions.

2.2. The principles underlying the classification envisage more rapid development of blocks which have been lagging behind so as to even out the regional disparities in development. They also recognise that the capacities to raise resources within the frame work of the Act differ from block to block and hence the need for State Assistance is relatively to be more in certain cases.

2.3. The Panchayat Education Finance Enquiry Committee constituted by the Government to review the Educational Finance of the Panchayat Union Councils examined the question of re-classification of the blocks in detail. On the basis of the Committee's recommendations, the Government have decided that there should be six categories as against four and that each block should be included in the respective category according to its per capita land revenue.

2.4. The Government ordered revision of fiscal classification of blocks with reference to 1971 census with effect from Ist April 1978.

2.5. The Statement below shows in one view the existing fiscal classification of blocks and the revised Government grant.

Statement showing in one view the new fiscal classification of blocks and the revised Government Grant (Percentage)

General		Link roads School Building & Water Supply schemes		Local cess surcharge Matching grant				Elementary Education for residuary staff in Panchayat Unions
G.O.Ms.2076 RD & LA dt.29th Sep.1972 as revised in G.O.Ms.704 RDLA dt.10th May 78 and G.O.1548 RDLA dt. 6th Oct' 78		G.O.Ms.1116 RDLA dated 23rd July 1980		G.O.Ms.2078, R.D.L.A. dt. 29th Sep 1972 (Payable in paise by Govt. for every rupee of Local Cess Surcharge (Rate of levy upto paise)				G.O.Ms.705/ RDLA dt.10th May 1978
Category and percapita Land Revenue (1)		No.of block (2)	Government grant (3)	100 (4)	101 to 150 (5)	151 to 200 (6)	201 to 250 (7)	(8)
I.	above Rs.4	40	40	75	90	105	125	60
II.	Between Rs.3 and Rs.4	35	50	90	105	120	140	70
III.	Between Rs.2 and Rs.3	64	60	105	120	135	155	85
IV.	Between Rs.1. and Rs.2	132	70	120	135	150	170	92
V.	Between 75 paise and Rs.1	4.7	85	135	150	165	185	95
VI.	Below 75 paise	66	95	150	165	180	200	100

Chapter.3

Funds of Panchayats and Panchayat Unions:–

3.1. The Panchayat Unions and Panchayats have thier own funds maintained for the furtherance of the task entrusted to them. The Panchayat Union maintains five different accounts with seperate set of cash books and subsidiary registers:–

(i) Local Fund Deposit Account No.I

(ii) Local Fund Deposit Account No.II

(iii) Local Fund Deposit Account No.III

(iv) Local Fund Deposit Account No.IV

(v) Local Fund Deposit Account No.V

3.2. The Local Fund Deposit Account No.I is opened in the District Treasury or Sub-Treasury of the Taluk in which the Panchayat Union is situated for accommodating the money received on account of Panchayat Unions.

3.3. The Local Fund Deposit II is also maintained in the same Treasury or Sub-Treasury in the name of the Panchayat Union Commissioner but this will be on behalf of all the Village Panchayats within the jurisdiction of the Panchayat Union. The Panchayat Union Commissioner maintains cash chest to enable the constitutent Village Panchayat to obtain the requirements of cash from time to time and also to remit the Collection. The Commissioner maintains a seperate ledger account for each Village Panchayat in his office.

3.4. The Local Fund Deposit No.III has been opened to operate all transactions relating to Primary Education.

3.5. The Local Fund Deposit IV relates to transactions under Self-Sufficiency programme which has since been closed.

3.6. The Local Fund Deposit No.V relates to transactions under Tamilnadu Government Noon Meal Programme.

3.7. The Block Development Officer in charge of Programme operates two Personal Deposit Accounts in the Treasury, one for National Rural Employment Programme and another for Rural Landless Employment Guarantee Programme. Consequent on the opening of Personal Deposit Accounts for these two programmes the Local Fund Deposit No.VI and Local Fund Deposit No.VII previously operated in the Panchayat Unions have since been closed.

Chapter.4

BUDGET

4.1. The preparation and sanction of the budget of Panchayat Union Councils are governed by section 140 of the Tamilnadu Panchayats Act 1958, and by rules issued by the Government or other competent authority from time to time.

4.2. (a) The Commissioner should prepare the annual estimate of the anticipated receipts and expenditure of the Panchayat Union for the next financial year under each of the funds in the prescribed form by Ist November proceding the budget year together with the subsidiary statements detailed below:–

(i) Endowment account.

(ii) Account showing the expenditure met from the Local Roads grant earmarked for the maintenance of roads.

(iii) Special Government grant account for capital works and other special purposes.

(iv) Loans acounts.

(v) Loans Statement.

(vi) Investment accounts.

(vii) Statement of liabilities and assets.

(viii) Abstract of account of deposits in cash.

(ix) Abstract of advances.

4.2. (b) Budgeting with a deficit closing balance shall invariably be avoided.

(ii) Adequate provision shall be made for what is expected to be paid during the year for performance of any necessary service or services and not for liability which may accrue for the year, but not likely to be actually paid during the year. All existing liabilities which are out standing and are likely to be discharged during the year for which the budget is being prepared must also be ascertained and provided for.

(iii) Care should be taken to see that overpayment of grants etc. are taken into account when assessing the financial position of the Panchayat Union.

(iv) Special care should be taken to see that deficits are not created due to unregulated transfer of funds from General Accounts

to capital or for contribution to works. The transfer of funds should be regulated only with reference to the surplus available and such transfer should not be allowed to create or enlarge deficits.

(v) Any alteration in the level of taxation or the undertaking of the items of expenditure of a recurring nature should be done having due regard to this fact. Where deficits are found unavoidable, the Unions should explore the possibility, of augmenting their rsources by follow up of realisation of revenues and by cutting down avoidable, expenditure. At any rate attempts to reduce the level of taxation should be avoided when the unions have deficit in their budgets.

(vi) Greater economy in expenditure shall be exercised on all items and especially under "Contingencies".

(vii) Provision for repayment of overpayment of grants loans and advances which are due for repayment during the year shall be made without fail.

(viii) In estimating receipts and expenditure relating to earmarked grants, the annual entitlement of the union for the grant and the arrears if any due should be adhered to strictly.

(ix) Estimates should be realistic and it should be ensured that there are not likely to be wide variations between the estimates and actuals.

(x) A working balance of not less than five per cent of the estimated receipts (excluding those from endowments, Government grants and debt heads) of the year for which the budget is prepared should be provided for the budget.

(xi) Useful and self-contained explanatory notes should accompany the budget.

(c) A copy of the budget so prepared shall be circulated to the members of Panchayats Union Council in advance of the date fixed for consideration of the budget by Panchayat Union Council. The Panchayat Union Council shall examine the budget proposals and suggest such modification, if any which it may consider necessary or appropriate.

(d) Four copies of the budget with its enclosures shall be sent to the Collectors through the Divisional development Officers on or before 15th November of every year.

4.3. The Divisional Development Officer will scrutinise the budget and forward three copies to the Collector, together with his remarks in the proforma prescribed in G.O.Ms.No.582/RD/Accts. dt.15th March 1964 so as to reach the Collector on or before 30th November.

4.4 One copy of the budget with Collectors remarks and the remarks of the Divisional Development Officer to be sent to the Panchayat Union Council so as to reach the Panchayat Union Council on or before 15 January of every year. One copy will be sent to Director of Rural Development for information and another copy retained in Collector's Office.

4.5 The budget so returned shall again be placed before the Panchayat Union Council with the modifications if any, suggested by the Collectors. Then the Panchayat Union Council shall sanction the budget after taking into account the remarks of the Collector. The Panchayat Union Councils shall sanction their budgets before 20th February of every year without fail. If there is difference of opinion between the Panchayat Union Council and the Collector the budget shall be referred to the Director of Rural Development. The Director of Rural Development shall have power to modify the budget in such manner as he considers necessary. A copy of the sanctioned budget shall be sent to the auditor.

4.6 **Control over Appropriation:** Excess over budget estimates of a year shall not ordinarily occur even before the preparation of the revised estimate for that year. The preparation of the revised estimate shall be realistic and in such a manner that excess over revised estimate do not ordinarily occur. If such excesses occur the excesses shall be ratified in the following manner:

(i) In case of Excesses over the budget estimates even before the preparation of revised estimates, a statement of excess shall be furnished to the Collector along with the revised estimates. After approval by the Collector the Statement shall be placed before the Panchayat Union Council and the excesses approved in the forms of a resolution.

(ii) In case of excesses over the revised estimates, a statement of excesses shall be prepared and furnished by the Panchayat Union Commissioner along with the actuals of that year while furnishing the revised estimates and budget estimates for subsequent years. After approval by the Collector the statement shall be placed before the Panchayat Union Council and the excesses approved in the form of a resolution.

4.7. The above Principles are applicable for preparation of budgets in Panchayats also. The budget of the Panchayat should be got scrutinised by Divisional Development Officers.

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Chapter.5

Resources availability

Revenue of Panchayat Unions/Panchayats

5.1. **Local Cess:**–Section 115 of the Tamilnadu panchayats 1958, provides for the levy of Local Cess at an uniform rate of 45 paise in the rupee of land revenue in the State and for the distribution of the proceeds of this levy between the Panchayats and Panchayat Unions. Out of the proceeds of the local cess collected, 4/9th is to be credited to the panchayat Union Education Fund. Out of the balance, a proportion is to be credited to the Village Panchayat Fund which will ensure that the panchayat gets 20 paise per capita. Incase any Town panchayat lies within the area of Panchayat Union, 2/9th of the amount collected within the Town Panchayat area is to be credited to the Town Panchayat funds, The balance is credited to the Panchayat Union General fund.

5.2. **Local Cess Surcharge:**–Section 116 of the Act provides that every Panchayt Union Council may levy a local cess surcharge at such rate as may be considered suitable (subject to maximum of Rs.2.50 on the rupee of land revenue) as an addition to the local cess levied under section 115. This is entirely due to Panchayat Union Councils.

5.3. The above local cess and local cess surcharge are adjusted in advance in quarterly instalments by Collectors on the basis of anticipated collections. The local cees and the local cess surcharge are collectable along with kist. After the jamabandhi is over, orders will be issued for the final adjustments. As the Land Revenue is a combined levy including Local Cess and Local cess Surcharge, the apportionment of the portion of L.C. and L.C.S. out of the total Land Revenue collected should be worked out with reference to G.O.Ms.No.834/RDLA dt.7.6.82 for the adjustment of advance Local Cess and Local Cess Surcharge paid. The procedure is to work out the collection for various components involved proportionate to the

total demand under Land Revenue. To be more specific the combined Land Revenue Demand for Re.1/- Land Revenue will be Rs.3.95 (Land Revenue Re.1/-, Re.O.45, L.C. and Rs.2.50–Local Cess Surcharge). The collection will have to be apportioned as follows:–

$$\frac{\text{Total Collection}}{3.95} \times 1 = \text{Land Revenue}$$

$$\frac{\text{Total Collection}}{3.95} \times 0.45 = \text{Local Cess}$$

$$\frac{\text{Total Collection}}{3.95} \times 2.50 = \text{Local Cess Surcharge}$$

5.4. **Stamp Duty Surcharge:**–The relevnt provision found in section 121 of Panchayat Act 1958, provides that the duty on transfers of property shall be levied in the form of a surcharge on the duty imposed by the Indian Stamp Act 1899(Central Act II of 1899) as in force for the time being in the State of Tamilnadu on every instrument of the description specified, which relates to immovable property situated in the area under the jurisdiction of a Panchayat, at such rate as may be fixed by the Government not exceeding 5 per centum on the amount specified in the Act.

5.5. The entire proceeds of this item are to be credited to Village Panchayats consolidated fund.

5.6. The amount collected in the Panchayat Villages in the Panchayat Development Block, as surcharge on the duty of transfer of property should be pooled every year for the entire block and distributed among all the Village panchayats in the block in proportion to the land revenue of the Village. The amount collected in every Panchayat Development block should be ascertained first and distribution has to be calculated by the Panchayat Union office. The term Land Revenue under Section 115 of Tamilnadu Panchayt Act 1958, will apply for distribution on Land Revenue Basis.

5.7. **Entertainment Tax:**–Under the Tamilnadu Local Authorities Finance Act 1961 (Tamilnadu Act 52 of 1961) as amended, a scheme of payment of a fixed tax per show in respect of touring permanent and semi permanent theatres in Panchayat Villages and Panchayat Town is envisaged. The above fixed tax collections are apportioned as follows: (Vide G.O.Ms.No.1012,C.T. and R.E. Dept. dt.2nd August 1978.

	Percent
Government	40
Panchayat Union Councils	30
Panchayats	30
Total	100

The orders sanctioning the payment of net proceeds of Entertainment Tax due to the Village Panchayat will be communicated by the Commercial Tax officer to the Panchayat Union Commissioners at quarterly intervals. For this purpose a consolidated sanction order Panchayat Union wise specifying the amount due to each Village Panchayat will be issued by the Commercial Tax officer, Regarding Town Panchayat the sanctions are directly sent to Town Panchayat and adjusted by them in their Accounts. The realisation of the above revenue by Panchayat Union Councils and also the adjustment of share due to panchayats should be watched through a Special register prescribed for the purpose (Vide G.O.No.2235 RDLA dt.19.10.63)

5.8. **Village House Tax:**–The relevant provision is section 120 of the Act. Under Section 119(i) the levy of house tax by Panchayat is compulsory. This source of income belongs to the Village Panchayat/Town Panchayat. Seperate Rules have been framed for the manner of collection of the tax by Village Administrative officers in regard to Village panchayats and by the Executive Officer in Town Panchayat. The amount remitted by Village Administrative Officers in the Panchayat Union Treasury should be taken to Local Fund Account II directly.

5.9. For assessment and collection of House Tax detailed rules have been prescribed under Tamilnadu Panchayats Act 1958, for Village Panchayats and Town Panchayats Separately.

5.10. In respect of Village Panchayats, the President of the Panchayat is the Executive Authority for the purpose of assessment, taxation and collection. The manner of assessment is based on the capital, rental value or plinth area which the Panchayat may adopt by means of resolution. The rates for the various types, the minimum and maximum taxation that can be levied is furnished in the Annexure to this Handbook.

5.11. The following are the buildings exempt from taxation:–

a) buildings set apart for public workship and either actually so used or used for no other purpose;

b) choultries for the occupation of which no rent is charged and choultries the rent charges for the occupation of which is used exclusively for charitable purposes;

c) buildings used for educational purposes including hostels and for libraries which are open to the public and public buildings used for the charitable purpose of sheltering the destitute or animals;

d) such ancient monuments protected under the Ancient Monuments Preservation Act 1904, or parts thereof, as are not used as residential quarters or as public offices.

e) charitable hospitals including those which have special wards or beds for which patients are liable to pay rent or other charges and dispensaries and other buildings exclusively used for charitable purposes;

f) such hospitals and dispensaries maintained by Railway administration as may from time to time be notified by the Government.

g) buildings belonging to the Panchayat;

h) buildings of the Forest Department situated within the forest area which are within the Jurisdiction of Panchayats and

i) light houses;

j) Central Government and Railway properties

5.12. The House Tax assessment list is prepared by the Village Administration Office in the form prescribed. President will have to sign the list in the column prescribed in token of accepting the assessment as correct or will intimate how it should be revised. Based on the above list the assessment books will be prepared and the President will arrange for publication of that list in the Village by adopting the procedure for publication. The assessment shall be intimated by a special notice to be prepared by Village Administrative Officers and signed by the President to the owner or occupier of the building, who will be free to give the petition for revision within 30 days from the date of service. The assessment will be finalished by the President and the concerned party will be intimated of the revision. The assessment will be communicated to the village officer who will arrange to serve the demand and collect the tax and remit it to the Panchayats by way of remittance to Panchayat Union cash chest. The provision for distraint for collection of arrears will also be

exercised by the President who is the Executive Authority. Any revision petition against the tax levied by the President will lie to the Panchayat. The review of tax collection is being done by the Revenue Divisional officers concerned as the Village Officers are responsible for collection. Any write-off of such revenues will be done by the Revenue Divisional Officer with the consent of the Panchayat concerned.

5.13. The Extension Officer (Panchayats) is responsible for the proper watching of the collections and also for attending Jamabandhi while the collection is finalised by the Revenue Authorities.

5.14. **Profession tax/Vehicle Tax:**–These two items of revenue are due to Village Panchayats and seperate rules have been framed for collection of these Revenue by Village Administrative Officers and Executive Officers and remittance of to Local Fund Accounts II and the Town Panchayat Funds.

5.15. Profession tax is levied on all persons/companies/banks, firms etc. The tax is levied on the basis of Half yearly income or turnover.

5.16. Vehicle tax is levied on Carts, bicycles and other vehicles which do not come under category of Motor vehicles.

5.17 **Minor Local Revenues:**–The following are the other Minor Local Revenues:–

(i) Market fees
(ii) Licence fees
(iii) Fishery rentals
(iv) Ferry Rentals
(v) Avenue Products
(vi) Income from 2C Patta Trees
(vii) Income from encroachments
(viii) Choultry receipts
(ix) Prosecution and fines

5.18. Income from the above items viz. Market fees, Fishery rentals and ferry rentals are either auctioned or collected departmentally. The procedure for departmental collections and also about the collection of revenue from licence fee etc. are given seperately. The licences are issued under places of Public Resort Act, and for D. & O. Trade and for providing pandals and for having petty shops etc. on the road murgins etc. The fines levied by the courts under the

provisions of the Panchayat Act and the following enactments are creditable to the Panchayat Unions concerned. The Licence fees to be credited to Village Panchayats are effected by Panchayat Union, Commissioner.

(1) Nuisance under the Indian Penal Code 1861

(2) Tamilnadu Town Nuisance Act 1889

(3) Tamilnadu Births and Deaths Registeration Act 1899

(4) Place of Public Resorts Act 1888

(5) Tamilnadu prevention of Adulteration Act 1958.

(6) Tamilnadu Public Health Act 1939

(7) Tamilnadu Entertainment Tax Act 1939.

5.19. **Local Cess Surcharge Matching Grant:**–The relevant provision is found in Section 129 of the Act. Corresponding to the local cess surcharge levied by the Panchayat Union under Section 116. Government pay a matchng grant to the union. The matching grant is related to the local cess surcharge and under the revised formula of grant due to reclassification of blocks greater weightage is given to cases where the local cess surcharge is levied at higher rates.

5.20. The revised formula showing the Government Grant payable under local cess surcharge matching grant is furnished below:–

Category of block	Rate of levy upto paise			
	100	101 to 150	151 to 200	201 to 250
I	75	90	105	125
II	90	105	120	140
III	105	120	135	155
IV	120	135	150	170
V	135	150	165	185
VI	150	165	180	200

This is released in advance by the Collectors with referece to anticipated collection of Local Cess Surcharge. This is to be adjusted in four quarterly instalments in April, July, October and December.

The final adjustment shall be made every year in July after the Fasli year to which it relates and the Jamabandhi is over and final figures of local cess surcharge are settled.

5.21. **Local Roads Grant:–** Section 131 of the Act provides for the payment of this grant to the Panchayat Union Council to enable it to maintain Panchayat Union Roads. The revised formula at present is on the basis of population cum mileage of the area. The revenue is intended to be used only for efficient maintenance of Panchayat Union Roads.

5.22. The grant is now calculated as follows:–

On the basis of population:– (based on 1981 census) 18 paise per capita

On the basis of kilometre:–

i) Coastal and deltaic tracts	_	Rs.715/- per kilometre
ii) Hilly tracts	_	Rs.1340/- per kilometre
iii) Ordinary tracts	_	Rs.535/- per kilometre

5.23. This is an advance grant paid in two half yearly instalments one in April and the other in October. The Collectors effect the adjustment based on allocation by Director of Rural Development. The salary of the Gang staff will be the first charge over the grant. Any portion of the grant not utilised can be carried over to next year. The grant is only to supplement the funds of Panchayat Unions. The rate is to be reviewed and refixed once in five years. Out of this grant, the following capital works are authorised to-be-taken;

i) Laying of new metalled roads
ii) Black topping of road
iii) Construction of culverts and cross drainage
iv) Other improvements to roads.

The cost of above works to be done should be within a ceiling of Rs.50,000/- for each work.

5.24. **Village House Tax Matching grant:–** This grant is given under Section 132 of the Act. This is a matching grant equal to the House Tax collected by the Panchayats under Section 120. The entire revenue is to be adjusted to Village Panchayats.

5.25. The grant is payable in two half yearly instalments with reference to collection of house. The grant for Ist half year will be based on tax collected in the second half year of the previous financial year with necessary adjustments. This will be done before June. The grant based on collection of the Ist half year of a financial year will be adjusted in December. The Divisional Development Officer will authorise the payment from the Treasury. The claim should be worked out by the Extension Officer (Panchayats) based on collection and preferred to Divisional Development officer.

Non-Statutory or Discretionary Grants:–

5.26. Social Education Grant:– This is a non-matching grant. The grant is given for the supply of periodicals and Journals for Social Education Centres and Information Centres by the Panchayat Union Councils. The norms for the grant will be fixed by Government from time to time under Guidelines issued for the concerned financial year. The grant is to be released on post-execution basis by Divisional Development Officer by obtaining Statement of expenditure from Panchayat Union Commissioner.

5.27. **Women and Children Welfare Grant:–** The scheme is executed on the basis of a model programme drawn up for the purpose by the Director of Social Welfare and the grant is controlled and released by that Department.

5.28. **Village Works Grant:–** The categories of works permitted to be executed under this grant are "Water Supply" "Link Roads" and "Construction of Elementary and Higher Elementary School Buildings".

5.29. The details of schemes and rates of contribution for Village works grant are as follows:–

5.30. **Water supply:–** A comprehensive programme to provide protected drinking water facility to all the Villages in Tamilnadu has been prepared with reference to the availability of source and population. Under this programme it has been targetted to cover Villages where there is no water source within a distance of one Kilometre on priority basis. For this purpose water sources of Panchayat Unions have been classified into I to VI categories and

priority is given for category I and II only. The provision made under different executive agencies like Director of Rural Development, Director of Adi-Dravidar Welfare and Tamilnadu Water supply and Drainage Board is being pooled and realistic approach is made by close co-ordination with those agencies and District Collectors to achieve the targets. The major schemes are done through T.W.A.D. The Panchayat Union Council is dealing with digging of wells, provision of over Head Tank, Automatic Pressure Tanks and Ground level Reservoirs and provision of pipelines in Reservoirs. They are also permitted to extend pipelines for Adi-dravida habitations. The grant is reimbursed to Panchayat Unions on post-execution basis by the Divisional Levelopment Officers based on the basis of statement of expenditure furnished along with the claim.

5.31. In addition to this, the maintenance of power pumps and hand pumps erected by TWAD board has been transferred to Panchayat Unions, since December 1982 along with the maintenance staff at Block and Divisional Devel in order to ensure better maintenance. A District Cell in the Collectorate headed by an Assistant Executive Engineer has also been created. A mobile team with a vehicle is attached to the respective Divisions which will attend to repair of handpumps and power pumps in the Panchayat Union. For this a separate grant outside village works programme is given by the Government, every year.

5.32. **Link Roads:**– The formation of Link Roads, between the villages was being taken up under this programme. From 1984.85 onwards, improvements to the existing roads formed under this programmes and also under other special schemes has been taken by giving up the formation. Works such as culverts, causeways etc. are also permissible to be taken up under this programme subject to financial ceiling for individual work. This grant is also reimbursed on post execution basis by Divisional Development Officers on the basis of claim preferred by Panchayat Union Councils with statements of expenditure incurred.

5.33. **School buildings:**– The construction of buildings to Elementary Schools and Higher Elementary Schools is taken up under this scheme. From 1974.75 onwards, the rates of Government grant and public contribution were revised adopting Rs.20,000/- and Rs.30,000/- as the maximum cost of Elementary School buildings respectively. In G.O.Ms.1115, RDLA dt.23rd July 1980, the maximum cost of school buildings has been revised from Rs.20,000/- to Rs.40,000/- This has been further enhanced to Rs.75,000/- with

reference to G.O.Ms.No.1072,R.D. and L.A. dt.16th July 1982 and G.O.Ms.No.786, R.D.dept. dt.7th October 1986. Now further escalation cost is allowed under Jawahar velai Vaippu Thittam schemes.

5.34. The Government grant and contribution for link roads, water supply and construction of school buildings are as follows.

Category	Government grant (Percent)	Public contribution
I	40	60
II	50	50
III	60	40
IV	70	30
V	85	15
VI	95	5

The Adi-Dravidar Welfare Department will meet part of the expenditure as follows/in the case of works taken up for the Welfare of Adi-dravidars and other Backward Classes.

	Percent
Water Supply	15
Link Roads	10

The grant will be released on post–execution basis, i.e. the expenditure will be incurred initially from the Panchayat Union Funds and subsequently got reimbursed from Divisional Development Officer based on the claim preferred with statement of expenditure incurred.

5.35. **Local Irrigation Grant:**– down The Government have passed orders as per Section 85(i) of the Tamilnadu Panchayats Act 1958, that the functions relating to the protection and maintenance of the minor irrigation work in charge of the Revenue Department should be transferred to Panchayat Unions. The sources having less than 100 acres coverage have been transferred to Panchayat Union council. The local Irrigation grant is made available to the Panchayat Unions to enable them to maintain these irrigation works. The grant was originally subject to a floor of Rs.1.50 and ceiling of Rs.2.50 for every acre irrigated from these sources. As the above rate did not take into account the upward revisions of schedule of rates from time to time,

the Government decided that the grant should be based on the annual needs. Accordingly, programme for maintenance in respect of all the transferred Minor Irrigation sources in each Panchayat Union is drawn up adopting a five year cycle commencing from the year 1964.65. Funds are provided with reference to the estimates covering all the required items of repairs coming up during the year under the cycle system.

5.36. The grant is payable in advance and can be carried over for subsequent years. A Certificate of utilisation should be furnished by the Panchayat Union Commissioners for utilisation of the advance grant given in the form prescribed. This advance grant is to be released by the collector half-yearly in April and October.

5.37. According to Section 85(2) of the Act, the Panchayats or Panchayat Unions shall take over the customary obligation of Kudimaramath, discharge it and meet the cost by levying Statutory fee for the purpose. Expenditure upto Re.1/- per acre of ayacut is considered as the normal Kudimaramath expenditure to be borne by the Panchayat Unions, Panchayat and ayacutdars. Of the expenditure in excess of this two-thirds is borne by the Government subject to a maximum of Re.1/- per acre of Ayacut irrigated.

5.38. The Government grant is being paid on post execution basis. The expenditure will be incurred initially from Panchayat Union funds and subsequently got reimbursed from the Divisional Development officer by furnishing details of expenditure.

5.39. Animal Husbandry and Fisheries Grant:-

The provision under this grant is for schemes to be taken by the Panchayat Unions and Panchayats as per Guidelines of Government to be issued from time to time. To carry out this programme each Panchayat Union should come forward with a matching contribution specified for the scheme concerned.

5.40. These grants will be released on post execution basis, i.e. the expenditure will be incurred initially from Panchayat Union funds and subsequently got reimbursed from the Divisional Development officers, by furnishing details of expenditure incurred.

5.41. Grant for maintenance of Maternity Centre:-

The maintenance of Maternity and Child Welfare centre by the Panchayat Union ceased with effect from 30th Sep.1982. The Public Health staff of Panchayat Union Viz. Maternity Assistant/Auxiliary

Nurse/Midwife have been absorbed in Public Health Department to implement the Multi-purpose health workers scheme. However, they are now ordered to be placed under the control of Panchayat Union Council and continued to be paid from Government funds. The Ayahs have been treated as Panchayat Union Employees. The Panchayat Unions are meeting the expenditure on rent and current consumption charges and on employment of Ayahs. An amount of equal to the 2/3rd of the above expenditure is met by annual grant from Government to each Panchayat Union.

5.42. The grant is to be released by the Divisional Development Officers in advance in equal half-yearly instalments. At the beginning of the financial year, the Divisional Development officer will sanction the grant due for the first half year on the basis of the estimated expenditure to be furnished by the panchayat Union Commissioners. For the Second half year the grant will be sanctioned on the basis of the expenditure incurred by the Union in the first half year. The excess or short payment of grant in any particular year will be adjusted against the grant released for the next year.

5.43. Maintenance Grant for Dispensaries:-

Under section 65 of the Tamilnadu Panchayats Act the establishment and maintenance of dispensaries is the responsibility of the Panchayat Union Councils. The dispensaries maintained by the erstwhile district boards were transferred to the concerned Panchayat Unions. Dispensaries are of two kinds.

(i) Regular

(ii) Rural

5.44. Regular dispensary is to be maintained entirely by Panchayat Union Councils.

5.45. Rural dispensaries are maintained by paying subsidies to the Medical Practitioners and Maternity Assistants on contract agreement basis. The subsidy is shared by Government and Panchayat Union Councils in certain case and in certain other cases by Government, Panchayat Union Council and the medical officers.

5.46. Each union is eligible for financial assistance from Government by way of grants-in-aid to cover 50 per cent of the expenditure on the maintenance of one regular dispensary in a union subject to a ceiling of the grant at Rs.5000/-(Rs.5400/- in case M.B.B.S. Doctors are appointed). This grant is applicable for regular dispensaries already functioning in the Panchayat Unions and included in the

approved list published. In respect of new Dispensaries to be opened, the Government have decided to give 100 per cent grant as per the G.O. Ms.No.1168, Health and Family Welfare Dept. dt.18th July 1983 subject to the financial position of the Panchayat Union.

5.47. The grant will be released in advance in two half yearly instalments. The grant will be sanctioned by the Divisional Development officers based on claim by Panchayat Union Commissioners in the form prescribed.

5.48. In Rural Dispensaries, the Panchayat Union Council maintain Medical officers and Maternity Assistants on subsidy basis. The Government sanction subsidy payable to Medical Officers and Maternity Assistants in Panchayat Union Rural Dispensaries depending on the contract.

5.49. Details of Miscellaneous Revenues and Procedure for collection of Revenue managed departmentally:-

The following kinds of revenue may be managed departmentally

Market fees
Fisheries
Ferry rents

5.50. Where any market, cart shed, slaughter house or fishery is managed departmentally, all fees levied in respect of the use thereof shall be collected by means of tickets printed and supplied by the Commissioner.

5.51. The tickets shall be printed in foil and counterfoil and counterfoil in different colours for different rates of fees. the rates being printed in each case. Each kind of ticket shall be bound in books of 100 each and shall bear consecutive machine numbers. Before issue to the collecting officers, they shall be stamped with the common seal of the Panchayat Union Council in the presence of the Commissioner or any officer authorised by him in this behalf.

5.52. A register in two parts shall be maintained in the Union Office in respect of these tickets. The first part shall be a stock register, similar to Form No.2 showing the number and value of each kind of tickets, received from the Press or returned by the collecting officers, from time to time, the issue to the collecting officers and the balances remaining in the office.

5.53. The second part shall be a personal ledger account for each officer entrusted with the collection of revenue by means of these

tickets. The account will be debited with the number and the value of each kind of ticket issued to the collecting officer and should be credited with the amount of his collection paid into the Panchayat Union office. Such remittances shall be made by the collecting officer every day if he resides in the headquarters of the Panchayat Union or within three miles therefrom and twice a week in other cases. They shall be accompanied by chalans in Form No.5 with the details noted on adverse of that part of the chalan meant for retention in the Panchayat Union office.

5.54. Where the ticket has been completely used, the counter foils shall be sent to the Panchayat Union office for check with the actual credits. Before a new ticket book is issued, the old ticket book with all the counterfoils should be surrendered and the surrendered counterfoils should be kept by the Manager under the safe custody.

The collecting officer shall also keep an account of the tickets entrusted to him and the collections made by him. The daily collections by each kind of ticket shall be entered in such account and the balances struck at the end of every day. The account and the stock of tickets shall be verified at regular intervals by the Commissioner or the Manager who shall certify to such verification.

5.55. If any building belonging to a Union Council is rented out or if any land or other immovable property belonging to such council is leased out, prompt recovery of the rent of such building or the amount due under such lease shall be watched through the miscellaneous Demand Register.

Avenue Produce

5.56. The Panchayat Union will have details for all revenues which are within the Panchayat Unions limits and jurisdiction and it should show the number of fruit bearing trees of each kind on each mile of a road and also the trees standing on porombokes transferred to its control. This should be corrected from time to time as new trees are grown or dead trees are removed. Sales should be conducted by the Commissioner or any other responsible officer, authorised in that behalf and confirmed by the Panchayat Union Council. No lease of avenue produce should be granted for more than three years at a time.

5.57. **Miscellaneous sales:-** The Panchayat Union will have income under this item by sale of avenue clippings, old stores and materials produce of lands and gardens, sale of land etc. other than cases in

which regular agreements are taken. Leases of avenue produce should not be taken under this. All amounts outstanding at the end of the year should be carried forward for collection in the next year .

5.58. **Choultry receipts:-** The choultry book (in Form no.9) should always be kept in the rest house or choultry by the watchman or maty. Travellers should be requested to note the dates and hours of their arrival and departure and to make payments before their departure in accordance with the scale fixed by the council, which should be stated in a notice to be hung up in the choultry and to note the payments made by them in the proper column of the register with their initials.

5.59. **Licence and permissions:-** The applications for licences and permissions under sections 111 and 112 of the Act should be accompanied by the chalans in support of the remittance of the prescribed fee. Field officers should be required to submit lists in Form No.10 of such places of business immediately after the commencement of every year and any person shown in the lists who may not be found after enquiry to have taken out proper licences should be prosecuted. Persons shown in the subsequent monthly reports of field officers (From No.11) as not having taken out licences should also be similarly prosecuted. If any amounts due are not collected during the year and are also not written off they will be entered in the Miscellaneous Demand Register in the next year.

5.60. All licences should be issued in the same Form No.12 They should be entered consecutively in the register of Licences and permissions in Form No.13. If it is necessary to supply the licence with a Statement of the conditions subject to which the licence is granted such conditions should be printed from a local press and supplied with licence to the party concerned.

5.61. The amounts received along with the applications are not legitimately due to the Panchayat Unions, they should first be taken credit under "Deposit and Advances" Deposits - Fees for licences and permissions under Sections 111,112 and 114 of the Act.

5.62. If the licence is refused, the amount paid by the parties may be refunded. If the licence is granted, the amount concerned should be adjusted to Local Fund Account II and credited to the account of the concerned Village Panchayat in the Village Panchayats consolidated fund ledger by debiting "Deposits and Advances" - Deposits - Fees on licence and permissions under Sections 111,112 and 114 of the Act."

5.63. A Subsidiary register should also be maintained Village Panchayatswise in Form No.13-A. The entries in this should be made(1) at the time of receipt of the amount of fee for licences and permissions and (2) at the time of granting of refunding the licence or permission.

5.64. Fees for licences under the Tamilnadu places of Public Resort Act 1888

The income under this item is due to the Village Panchayats. Applications received for these should be required to be verified by the Field Officers in regard to extent and other particulars. Licences in Form No.14 should then be issued by the Commissioner and recorded in a separate column in the register of licence and permissions in Form No.13. Licences for places of public resort or entertainment granted under Section 7 of the places of Public Resort Act 1888, shall be of two classes--

i) Annual and ii) Temporary. A licence once granted may be renewed at the discretion of the Commissioner.

5.65. The accounting procedure is the same as that detailed in earlier paragraph. This does not apply to licensing of cinemas under the cinematograph Act.

5.66. Licensing of pandal and temporary structures on road margine vested in the Highways and Rural Works Department in Panchayat areas:– The Commissioner of a Panchayat Union shall have power to grant licence for the erection of pandals and other temporary structures on the margins of roads vested in the Highways and Rural works and Public Works Department within the limits of the Village in connection with fairs and festivals subject to general condition prescribed by Panchayat Union and the concerned departments for temporary period.

5.67. The licence fee shall be paid to the panchayat Union Council in advance. The income derived by such fees shall be used primarily for special sanitary arrangement and lighting connected with fairs and festivals and the balance remaining, if any shall be utilised for the improvement of the general sanitary condition of the Village in which fairs and festivals are held.

5.68. The income derived from the levy of licence fees and the expenditure incurred therefrom shall be shown under separate accounts.

5.69. In every case where licence is applied for, a deposit representing 25 per cent of the licence fee should be collected along with the licence fee. The deposit should be refunded to the licencee at the time of his vacating the site provided he restores the site to its original condition, failing which the cost of restoration shall be met from the deposit and the balance left, if any, shall be refunded.

5.70. Unauthorised occupation of the road margins should be dealt with by the Revenue Department as encroachments under the Tamilnadu Land Encroachment Act 1905. The Commissioner of the Panchayat Union should report cases of any unauthorised occupation to an officer of the Revenue Department not below the rank of Revenue Inspector direct (Vide Rule 10 of the said rules). It will be left to the officers of the Revenue Department to take such actions as they deem fit under the Madras Land Encroachment Act 1905 subject to the conditions that such portion of the land fee and penalties collected under the Act as may be fixed by the Collector in each case should be made over to the Panchayat.

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Chapter 6

6.1. General instructions on Financial Transactions in Panchayat Unions:–

Classification of transactions:– The major and minor heads of account will be as shown in the prescribed form of account. Heads of accounts not provided for there in but found absolutely necessary in classifying the Various transactions under receipts and expenditure may be opened in consultation with the Examiner of Local Fund Accounts.

6.2. Records:– List of forms prescribed for maintenance are given in the Appendix.

All accounts and registers shall, as far as possible be maintained in English or Tamil. All books of accounts and registers shall be substantially bound and pages numbered before being brought into use and no accounts shall be prepared on loose sheets or in lossely bound Volumes.

6.3. Alterations in documents:– All corrections and alterations in accounts shall be neatly made in red ink and attested by the initials

of the Commissioner or other responsible officer. Similarly, all alterations and corrections in a bill shall be duly authenticated by the drawer. Erasures shall on no account be permitted in registers, statements vouchers or accounts of any descriptions.

6.4. **Transactions with treasury:-** All sums received on account of Panchayat Union funds shall be lodged into a Government Treasury or with the sanction of Government in any bank .

All moneys received on account of the Panchayat Union Council shall be kept in the Panchayat Union Cash chest and wherever the amount exceeds rupees three hundred, it should be remitted into the Government. Treasury to the credit of Local Fund Account No.I. Otherwise whenever a messenger goes to the treasury the amounts should be credited in the treasury as frequently as possible. Sums received shall on no account be appropriated towards expenditure. All payments out of the Panchayat Union funds exceeding Rs.20/- shall be made by cheques draw upon the treasury/on the bank in which the Panchayat Union funds are lodged. Such cheques should be signed by the Commissioner. In addition an imprest of Rs.300/- shall be authorised to each Panchayat Union for making petty cash payment involving sums below Rs.20/-

6.5. **Cash and account branches:-**

The cash branch and account branch of each Panchayat Union office shall be kept distinct from each other and under distinct officers who will be termed respectively, cashier and Accountant. In no case shall the same person compile the accounts and receive the collections towards the income of the Panchayat Unions or handle cash.

6.6. All sums received on account of panchayat Union General funds shall be lodged into a Government Treasury. In the District Treasuries and the Sub-treasuries the account will be termed as Local Fund Deposit Account No.I. Similarly a separate cash book for the transactions of Education Fund is maintained with exclusive Treasury Pass book and Cheque book. This account is termed as Local Fund Deposit Account No.III. These accounts will be operated by the Panchayat Union Commissioner by means of cheques and the entries for remittances and drawals will be made in the pass books or scrolls by sub. Treasuries concerned.

6.7. The cheque books and pass books required by the Panchayat Union Commissioner for operating on local fund deposit accounts No.I will be printed and supplied free of cost by the Director of

Stationery & Printing, Madras. The Panchayat Union Commissioner should send annual indent for the cheque books etc. to the Collector who will forward the same to the Director

6.8. Moneys like licence fees, kist amounts etc. should be remitted by means of Miscellaneous chalan in Panchayat Union Form No.5 in duplicate. The Cashier will receive cash and assign a number which will correspond to the number in his chitta. After scrutiny of the chalan by Accountant and the original will be handed over to the party after it is duly signed by the Manager and the duplicate copy of the chalan will be kept for office record. In the case of cheques, the Miscellaneous receipt in Panchayat Union Form No.86 should be issued only on realisation of the amount of cheques.

6.9. In the case of collections by Field officers, receipts in Panchayat Union Form No.85 should be issued to the parties by the Field officers and the amounts remitted periodically into the Panchayat Union office by means of chalan in duplicate the original being returned to the Field officer and the duplicate being kept as record in the Panchayat Union office. No miscellaneous receipt need be issued to the parties in respect of such remittance as one copy of the receipt handed over to them will serve the purpose of miscellaneous receipt.

6.10. It is important that at the end of each day the cash balance of the Panchayat Union is verified by the manager and the fact recorded in the cash books. Remittances into the Treasury are made by means if triplicate chalan in Panchayat Union Form No.76.

6.11. All reasonable precautions should be taken by the panchayat Union Commissioner while arranging for the moneys to be carried from one place to another. When the amount to be carried is considerable the following instructions should be followed:–

i) Sums below Rs.500/-	A single Office Assistant
ii) Sums Rs.500/- or above but less than Rs.1000/-	Two Office Assistants or a Junior Assistant
iii) Sums between Rs.1000/- and Rs.5000/-	A Junior Assistant or cashier accompanied by the Office Assistant

iv)	Sums of Rs.5000/- and above but below Rs.20,000/-	Two Junior Assistants or a Junior Assistant and the cashier accompanied by one or two Office Assistants
v)	Sums over Rs.20,000/-	An officer not below the Rank of an Accountant or Manager & Junior Assistant or the cashier accompanied by a Office Assistant.

6.12. The Panchayat Union commissioner in addition to the above minimum precautions should take additional precautions that may be necessary as the circumstances warrant.

6.13. All payments in respect of bills presented to the Panchayat Union shall be made only after the bills are passed by the Commissioner and by the means of cheques drawn on the treasury or bank in which the moneys are lodged.

6.14. Cheque books shall be in the personal custody of the drawing officer and whenever a transfer of charge takes place, a note shall be recorded in the cash book both by the relieved and the relieving. Officers regarding the unused cheques and cheque books handed out and received by them respectively and a specimen signature of the relieving officer together with the prescribed form of certificate shall be sent to the treasury Officer or the local official of the Bank.

6.15. Self cheques should not be drawn for sum exceeding Rs.300/-except in the following cases:-

(1) Pay and allowances of establishment

(2) Recoupment of permanent advance.

(3) Replenishment of panchayat Union cash chest

(4) For meeting adjustments between Local Fund Deposit Accounts I & II

(5) Festival Advance to members of staff

(6) Loan from Provident Fund to the staff

(7) Arrears of salary to the staff

(8) Payment of insurance premia from Provident Fund accumulations

(9) To deposit provident fund recoveries in the Post office Savings Bank Account–

(10) T.A. for the members of union Council and the establishment of the Union and

(11) Advances sanctioned to the Panchayat Union Councils.

6.16. All claims against the panchayat Union fund should be preferred by the claimants in printed bill form provided for such payments duly signed and dated by the claimant and payments will be made after the bills are passed by the Commissioner or the officer who has been authorised in that behalf. The bills will be subjected to a scrutiny and check by the Accountant with regard to sanction admissibility etc. after entering it in the register of bills received.

6.17. A sanction for a fresh charge which has not been acted on for a year will lapse unless it is renewed. Claims of more than six months but not more than one year shall be made with orders of the Panchayat Union Council.

6.18. The period of Limitation for arrear claims is normally 3 years from the date on which the amount claimed first became due for payment and in respect of registered contracts it is six years. In respect of extra-ordinary items of expenditure to be incurred, the Panchayat union can incur the expenditure with the prior sanction of the Director of Rural Development. Payees acknowledgements stamped wherever necessary should be obtained for all disbursement made by the Panchayat Union Council. All losses either by defalcation or by theft, fire etc. should be reported to the Examiner of Local Fund Accounts Madras and Director of Rural Development, Madras immediately.

6.19. Vouchers for payment should always be in the prescribed forms and the amounts entered in words as well as in figures. All corrections and alterations in voucher for expenditure should be placed before the Panchayat Union Council before or after payment duly passed by the Commissioner.

6.20. Pay bills shall be prepared in form 25 or 25-A signed and passed by the Commissioner supported when necessary by absentee statements, increment certificates last pay certificates.

6.21. Arrear pay shall be claimed in a separate bill and a note there of shall be made in the original bill in which the charge was omitted to be drawn. The last payment of an employee's pay and allowances quitting the service should not be made until it has been ascertained that there are no demands outstanding against him.

6.22. The drawer of a bill for a salary is personally held responsible until the amount is disbursed to the proper person. If the payee does not present himself within 30 days, the amount should be refunded. The undisbursed salary shall not be kept under deposit.

6.23. The pay bills and bills of medical institutions should be signed by the Medical Officers and passed for payment by the Commissioner after Scrutiny and check by the Accountant. The cheque for medical institutions will be sent by registered post to the Medical Officer on the Nearest treasury or sub-treasury or by money order and the Medical Officer after disbursement of salaries will submit the acquittance to the Panchayat Union Commissioner.

Arrear claims

6.24. Arrear of pay and allowance or increments of pay which has been allowed to remain in abeyance should before payment be investigated by the commissioner.

(a) With a sanction of Panchayat Union Council in the case of claims relating to a period exceeding six months but not exceeding 2 years and

(b) With sanction of the Panchayat Union Council and of the Collector in the case of claims relating to a period exceeding two years.

6.25. The Examiner of Local Fund Accounts should be consulted in respect of payment of arrear claims for periods exceeding one year and exceeding Rs.100/- in each case.

Establishment of audit register

6.26. To facilitate the check of monthly pay bills an Audit Register shall be maintained in Form No.30, in the Accounts branch. Each page provides for the record of three years charges. A page should be set apart for the audit of each section of the establishment. The details of permanent establishment sanctioned should be recorded in each page and the details of the scales and the incumbents of the posts recorded in a fly leaf attached to the audit register as follows.

6.27. In posting the audit register the amount shown in the 'net' column for each section should be entered. Below this should be entered in red ink with the letter 'We' to check payment of arrears at a later date. Similarly, fines will be entered with the letter 'f' to check bills when fines are remitted subsequently. The audit register

runs from April to March and pay is recorded under the month for which it was due.

6.28. In the case of temporary establishment requisite entries should be made in the first three columns of the audit register on receipt of sanction indicating the period for which the sanction holds good, details of the appointments sanctioned etc.

6.29. The T.A. payable to members of Panchayat Union Councils including Chairman, Vice-Chairman and Chairman delegate and members of standing or other committees will be governed by the Manual of special pay and allowance rules as amended from time to time subject to modifications and limitations specified in the rules issued in G.O.Ms.No.1677, LA dt.8.10.1960 as amended.

6.30. T.A.bills are drawn in form No.35 and should be scrutinised by the Accountant to see that the claims are correct, that advance of T.A. has been drawn and if so whether it has been adjusted. No claim of T.A.shall be entertained if it is made after three months from the date of completion of the journey. The Panchayat Union Commissioner will be the controlling officer for the purpose of T.A. of staff working under him and the D.D.O. will be controlling officer for purpose of T.A. in respect of Panchayat Union Commissioner. The claim of T.A. of the Chairman, Vice-Chairman or members will be passed by the Commissioner after scrutiny.

6.31. Fixed T.A., and conveyance allowance shall be drawn in the pay bill of the official concerned and a certificate that the conveyance was actually maintained in good order and used by the official during the month should be attached to the bill. Actual bus fare is payable to the Office Assistant of the Chairman for carrying tapals to Chairman only.

Supply of Materials

6.32. The Panchayat Union Council may determine upto what limit of cost not exceeding Rs.400/- tenders may be dispensed with in respect of supply of materials goods etc. other than for execution of works. The rules relating to the invitation and disposal of tenders to Panchayat Union Council issued with G.O.(P.S) No.1677, LA dt.8.10.1960 should be followed when tenders are invited. The lowest tender should be accepted ordinarily and if the lowest tender is not accepted reasons should be recorded in writing. The sanction of the Divisional Development officer should be obtained for dispensing with tenders and non-observance of any of the provisions of tender rules should be get condoned by the Divisional Development Officer.

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Chapter.7

Instructions on Maintenance of Important Registers

Part I Panchayat Union Councils

7.1. Cash Book. The cash books are the primary records of the transaction in a Panchayat Union. The day to day transactions are entered in the Cash book, daily, immediately after the close of transactions. The Cash Book (in P.U. Form 77) shall be maintained by the Accountant in accordance with double entry system of Book-keeping. The receipt side shall be posted daily from the counter foils of the Miscellaneous receipts and the receipted treasury chalans. The amounts proposed to be remitted into Government Treasury by the Panchayat Union in cash should at the time of signing the Treasury remittance chalan, be entered on the Payment side of the cash books in the 'Cash' columns and on the receipt side in the 'Treasury or Bank column on receipt of chalan back from the Treasury. All other payments should be entered in the Cash Book Simultaneously with the issue of cheque and debited to the proper head of account irrespective of the date of encashment. The head of account should be carefully and correctly noted on the voucher.

7.2. Payments from the permanent advance or from accounts withdrawn on self cheques from the Treasury for disbursement should find no place in the Cash Book. Recoupment of the permanent advance as well as amounts drawn by cheques in favour of the Commissioner himself for disbursement should be entered on the expenditure side of the Cash Book but they should not be shown on the receipt side (such disbursement should be watched through Petty Cash Book).

7.3. All other payments or withdrawals should be entered in the Cash Book. All entries of payments in the Cash Book should show the particulars of the expenditure as briefly as possible.

7.4. **Adjustments should be entered in red-ink in the Cash Book** in Bank columns only from the T.E. Register, while all receipts paid into the Treasury direct should also be entered in red ink in the treasury columns of the Cash Book from the Pass Book and from intimations received. Pagewar totals will be struck then and there and at the end of each month the cash book will be balanced and a reconcilation with reference to the closing balance as shown in the Treasury Column of the Cash Book with that shown in the Treasury

Pass Book shall be recorded.

7.5. The Accountant is responsible for the preparation and submission of the reconcilation certificate. A model reconciliation statement is below:–

RECONCILIATION STATEMENT

Closing Balance as shown in the Treasury Column of the Cash Book:

	Rs. Ps.	Rs. Ps.
General Fund	1,000.00	
Production Fund	1,000.00	2,000 00
Add:		
Totals of the amounts of outstanding cheques (i.e) cheques issued but not cashed)		400 00
Revenue credited in the Treasury accounts on account of fines etc., but not yet credited in the Panchayat Union Cash Book.		300 00
		2,700 00
	Rs. P.	Rs. P.
Deduct:		
1. Amount remitted into the treasury and entered in the Cash Book but not in the Pass Book in the month	400 00	
2. Amounts debited in Pass Book but not exhibited in the cash book	100 00	500 00
Balance as per Pass Book		2,200 00

7.6. The Commissioner should verify whether closing balance as per Cash Book agree with that in the pass book and whether the reconciliation statement has been correctly prepared and sign a certificate over his full signature and the closing balance should be shown both in words and figures.

NOTE:1. In case where the reconciliation statement shows wide variation and the mistake is attributable to the Treasury, the matter should be taken up with the Treasury Officers then and there. Differences particularly in cash remittances may ultimately turn out to be defalcations. Hence the Commissioner should take particular care to get such difference located then and there.

2. The details of uncashed cheques with dates should be narrated at the end of the month. Cases of uncashed cheques which are shown as outstanding beyond the period of their currency should be thoroughly examined by the Panchayat Union Commissioner.

3. Whenever a transfer of funds is necessitated from one account to another for which a separate Local Fund account is maintained in Treasury, such transfer shall be effected by issue of self cheque accompanied by a remittance chalan.

7.7. WRITING UP OF CASH BOOK: In respect of payment of salaries to staff, the voucher-wise gross amount should be written in the inner columns for particulars on the payment side. Thereunder the details of deductions under each category should be written in red ink with the net amount passed for payment being noted under "Bank of Treasury" column with the number of the cheque issued therefor. In respect of deductions from pay bills towards instalment recoveries viz., Festival advance, Marriage advance, Cycle advance, Warm Clothing advance, Miscellaneous recoveries and Khadi and Handloom which go to the Local Body's fund and which do not involve issue of separate cheques, contra entries may be made then and there voucher-wise, in the Cash Book on both side in red ink under "Treasury or Bank" Column. In respect of other deductions such as Provident Fund and Bonus Fund subscriptions, cumulative Time Deposit Collections and Salary Savings Scheme (Life Insurance Corporation), etc., which involve issue of separate cheques, details of recoveries should be given head wise in the inner column, voucher-wise, progressive total for that day struck and separate consolidated cheques issued to each payee (like Life Insurance Corporation, Postmaster, Treasury Officer, etc., on the same day when the cheque for the net amount passed for each voucher is issued. It should be noted that the C.T.D., Life Insurance Corporation (Salary Savings) and Provident Fund remittances should not be drawn on separate vouchers as the original voucher itself was passed for gross amount of expenditure. In each voucher, a narration should be made that the amount deducted (to be specified) has been included in the consolidated cheque (to be specified) for the payment.

7.8. Narration of Transactions: Failure to give brief narration of the payment in the Cash Book handicaps administration when details are required at a later date especially when some of the vouchers are found missing. A vague and terse entry prevents Location of the file to take further action in the absence of vouchers. For instance, instead of merely writing against voucher No 202 as contingencies, it will be useful if the name of the contractor to whom the cheque is issued and the purpose for which payment is made and the file number are written up. This will also facilitate making a copy of the voucher in case the original voucher is lost. Hence in respect of all receipts and payments brief narration should invariably be given. This is an item now being neglected in almost all the Panchayat Unions which has led to various items not traceable for settling audit objections.

7.9 Accounting of cancelled cheques: The method of cancellation, issue of fresh cheques and revalidation of cheques shall be as follows:

a) Cancellation done in the same accounting year:

(i) When a cheque is cancelled once for all before the closure of the cash book for that month, all the entries covered by the cheque and the voucher have to be, cancelled over the signature of the Commissioner. The foil of the cheque should also be cancelled and pasted to the counter foil with a note that cheque has been cancelled.

(ii) If the accounts of the month have been closed, and the cancellation is given effect to in any subsequent month the amount covered by the cheque should be shown as a minus entry in red ink in the cash book as a last item in the expenditure side of the cash book giving narration to voucher number, parties' name etc. In the posting register, the amount should be shown as abatement of expenditure against the concerned head of account.

7.9. (b) When the cancellation is done after the year:

The amount of cheque shall be credited in the cash book in the Treasury column under the head "Refunds of expenditure of previous year".

7.9. (c) Issue of fresh cheques in lieu of cancelled cheques:

In this case, the expenditure is not in any way affected. Hence no change in the posting register is necessary. The fact of issue of new cheque may be noted against the original entry in the cash book

under cheque number column and then in the counterfoil of the original and new cheques.

7.9. (d) **Revalidation of cheques:** "All cheques will be current only for a period of three months frcm the month during which it is issued. If the currency of a cheque should expire owing to its not being presented in the Treasury for payment within three months after the month of its issue, it may be returned to the drawer who will destroy it and draw a new cheque in lieu of it. The fact of destruction and the number and date of the new cheque will be recorded on the counterfoil of the old cheque and the number and date of the old cheque that is destroyed will be recorded in the counterfoil of the new cheque. The fact of the new cheque having been issued, will be entered on the date of issue in the inner column of the cash book in red ink on the payment side, but not in the column for payments. A note will also be made against the original entry in the cash book (Government Memo. No. 240411 R.D. Accts./G3.2, dated 14th March.)

7.10. Special Instructions: 1. Cheque book should be kept in the personal custody of the Commissioner.

2. All the entries in the cash book for the drawal of the cheques should be attested by the Commissioner.

3. Cash balance should be verified by the Manager daily and once in a month by the Commissioner.

4. Cash balance in Account-I should not exceed Rs.300 at anyone time and Rs.5,000 in Account-II.

5. Third party cheques issued at the Banking Treasuries should invariably be crossed irrespective of the amount involved. However as per the instructions issued to G.M. No. 83910/73-2/C.2 R.D.L.A., dated 22nd April 1974, uncrossed cheques may be issued in the third parties at the non-Banking Treasuries after obtaining the parties signature on the counterfoil, if the amount does not exceed Rs.1,000 and in the case the amount exceeds Rs.1000/- the specimen signature of the parties should be get attested by the drawing officer on the reverse of the cheques.

6. Village Panchayat Consolidated Fund Account is only a banking account of Village Panchayats. The amount available in this account is to be utilised for honouring pay orders of Village Panchayats only. Accordingly no third party cheque on the Treasury can be issued from this account.

7. For payments to third parties from the Village Panchayat Consolidated Fund exceeding Rs.100 the Village Panchayat Presidents shall issue pay order only in favour of third parties and no self pay order shall be drawn.

7.11. The verification of the cash balance will be complete only when all the following balances are extracted and recorded in one place.

1. Chitta.
2. Petty Cash Book.
3. Permanent Advance.
4. U.D.P. amounts drawn from State Funds.

Hence while verifying the cash balance the balance as per the above registers, should be written in a separate note book.

7.12. Chitta: The Cashier will maintain a record of the money received by him in a Panchayat Union Chitta in Panchayat Union Form No 72. Receipts brought to credit by transfer adjustments should not be entered in the cashier's Chitta, nor should the chitta contain any amount adjusted in the Treasury, as for instance, Government grants, magisterial fines, etc. The Chitta should be closed at the end of every day and the total struck and stated in words. It should then be agreed with the Accountant's cash Book and both should be agreed and initialled by the manager. The moneys received should be kept in the Panchayat Union Cash chest and remitted into the Treasury, or Bank in the manner indicated hereinafter. When remittances are made, the amount will be noted in the Chitta in the column set apart for the Purpose.

7.13. Remittance into the Treasury: For remittances into the Treasury Chalans showing particulars of the cash should be prepared by the casher in triplicate in Panchayat Union Form No.70. The counterfoil will be retained in the office and should be signed by the Accountant as well as the messenger taking the remittances to the Treasury. The other two parts will be taken to the Treasury with the money for remittances. After payment the triplicate duly signed by the Treasury officer will be brought back and pasted to the counterfoil. "The pass book shall be sent to the Treasury once a month to be written up regularly".

7.14. Pass Book: The Treasury Pass Book is simply a copy of the accounts kept in the Treasury of the money paid in and taken out by the Panchayat Union and should be written up only by the Treasury Establishment by whom the original accounts are kept. No

entries or marks shall under any circumstances be made in the pass books by anyone connected with or working in the Panchayat Union. At the close of each month, the Pass books shall be got written up with up-to-date entries by the Treasury Establishment. At the close of the month the balance in the Pass book shall be struck, the amount written in words and signed by the Treasury Officers.

7.15. If any discrepancy is noticed in the Treasury Transactions as evidenced in the Treasury Pass Book, the matter should be reported to the Treasury Officer concerned and the discrepancy got reconciled quickly apart from the fact that such discrepancy will be shown in the monthly reconcilation statement. The Commissioner being the operator of the Personal Deposit Account in the Treasury should send a certificate of acceptance of balance as on 31st March to the Accountant-General, Madras through the Treasury Officer. Prompt action should be taken to adjust the wrong adjustments made by the Treasury Officer within the year itself.

Inordinate delays should be reported to the Director of Treasuries and Accounts, Madras.

7.16. **Petty Cash Book:** The Petty Cash Book is to be maintained by the Cashier in Panchayat Union From No.80. On receipt side all sums withdrawn from the Government Treasury by means of a self cheque by the Commissioner shall be entered as soon as they have been so withdrawn.

7.17. The payment made from such sums from time to time should be entered on the disbursement side in the chronological order and number allotted to each payment consecutively.

Whenever each payment is made, its serial number shall be noted against the receipt entry for the voucher concerned in column 6 and the balance remaining to be paid shall be noted in column 13.

If the payment made is other than the first payment on a voucher, the serial number of the payment will be entered not only against the original entry of receipts but also against the balance shown in column 13 against the latest payment made on account of the voucher concerned. Payments from permanent advance or sum received in recoupment of permanent advance should not be entered in Petty Cash Book (such payments are to be accounted for separately).

7.18. **Closure of Petty Cash Book:** Whenever the amount is drawn by self cheque the same will be entered in columns 8 to 12. The serial no. in column 9 will run serially for the whole year. Thus serial

no. in column 9 will be noted against the corresponding column in column 6 on the receipt side and if only a part payment has been made, the balance will be shown in column 13. For any further payment out of this balance, reference to subsequent serial nos. of payment should be given both in column 14 as well as column 6 against the concerned vouchers. Thus the columns 5 and 13 against which no numbers are noted in columns 6 and 14 will represent the undisbursed cash on hand. The details of undisbursed items and the amount involved should be worked out in the remarks column at the end of the day. This should agree with the daily balance to be struck in column 15 after balancing both sides of the Petty Cash Book. This balance should be verified by the Commissioner every day.

7.19. The details making up the total of undisbursed amounts at the end of each month and the vouchers in which they were drawn should be given at the end of every month in the Petty cash book itself as an abstract.

7.20. Out of this, the undisbursed balance up to the previous month should be refunded to the Treasury. The undisbursed items after refunds should be carried forward as opening entries at the commencement of each month to facilitate noting subsequent disbursement numbers against them. At the end of March, there should be no carry over of any items for April. The refunds should be exhibited in the Treasury or Bank column of the cash book as receipts.

7.21. Daily Cash Balance Report: The Cashier shall at the end of each day prepare a daily cash balance report in respect of the Panchayat Union Cash Chest in Form No.83. The report shall be signed by the Cashier, Manager and the Commissioner or other responsible Officer, remaining in the headquarters and sent to the District Audit Office, Assistant Examiner of Local Fund Accounts for each day on the next working day. The balance arrived at should agree with that as per the Cash Book.

7.22. Register of Money Order received: This register is to be maintained by the Manager. The Money Orders received in favour of the Commissioner should be recorded in the Register without any commission daily and should be attested by the Officer authorized to receive the Money Order. The amounts so received through Money Orders should be received by the Cashier and entered in the Chitta against that date and accounted for. This register should undergo scrutiny at the hands of the Commissioner daily.

7.23. Register of cheque received: As and when cheques are received in Panchayat Union Office in respect of money due to the Panchayat Unions Funds, they should be entered in column 1 to 7 of this register and this register should be verified daily by the Commissioner. The particulars regarding the date of encashment, Bank Commission, if any charged the net amount realised and date of credit should be noted in this register under appropriate columns.

The amount covered by cheque should not be taken as receipt in Chitta or Cash Book before its realisation. If the cheques are dishonoured by the respective Bankers, such cheques should be returned to the sender by Registered post with Acknowledgement due and Despatch Register number should be indicated in the remarks column of this Register. There should not be any delay in the encashment of cheque without proper reasons. Only provisional receipts should be issued in cases of payments by cheque subject to realisation. Amounts adjusted by means of these cheques should be recorded in the Cash Book. The date of credit as entered in column 2 shall correspond to the entry in the Treasury Pass Book.

7.24. Register of Bills Passed for payments: This register is to be maintained by Accountant in Panchayat Union Form No.40. The register should be arranged according to the account head. A separate page or set of pages should be set apart for each head of expenditure. The name of the head of expenditure and the Budget allotment for it should be noted at the top of the respective page or pages. When passed for payment these bills shall be noted in the Register in the respective page set apart for the head of account to which it relates and the serial number be conspicuously noted on the voucher and attested by the Commissioner. Payments by adjustment should be entered in that Register in Red-Ink.

7.25. Deposit Register: A Register of deposits received by the Panchayat Union in cash should be maintained in Form No.66, separate sets of pages will be set apart for each class of deposit viz.,

(a) Contractor's Deposits for the fulfillment of their contracts.

(b) Earnest money deposit of tenderers.

(c) Renter's Deposit.

(d) Fees on licences and permission under Section 111, 112 and 114 of the Act collected on behalf of the Village Panchayats and Pending adjustment to the account of Village Panchayats.

(e) *Other Deposits:* Full particulars of deposits, viz., name of depositor, nature of deposits, etc., shall be entered in the columns provided therefor. Clear nomenclature of the deposit should be written against each entry and no contraction should be used. The entries in the register should be self explanatory. All the other money realised on behalf of Village Panchayats and pending adjustment should also be shown under other deposit, separately.

7.26. Refunds of Deposits in cash should be made on voucher in Form No.39. They should be passed for payment only when the Commissioner has satisfied himself by a reference to the Register that the deposit is actually outstanding which should also be certified to by the Accountant. Every item for refund should be attested by the Panchayat Union Commissioner.

7.27. The following items should not be credited to any deposit head of account:–

(1) Sums that can be clearly brought under any clear Revenue Head.

(2) Pay, Pension, Leave Salary or other Allowances.

(3) Fines.

(4) Festival Advance and other advances recovered from the employees and payable to the other Panchayat Union.

7.28. It is often found that for want of adequate Cash balance such recoveries are being carried over to Deposits. They should be cleared immediately by issue of cheques or by making suitable T.E. in Accounts as the procedure is not permissible.

7.29. At the end of each year any deposit or balance thereof shall be credited to the revenue head of account if it has remained unclaimed for a period of three years from the date on which it became repayable. In case the deposit has been received in cash and the deposit or balance thereof does not exceed Rs.1, the period of limitation for lapse shall be one year from the date on which it became repayable. The deposit so lapsed should be recorded in Register of Deposits lapsed in Form No.67.

7.30. Deposit amounts already lapsed to General Revenue should be paid only from the general revenue and should not be debited to the Deposit Account. If such wrong debit is given, there will be no original credit and it will be reflected as minus entries while closing

the Register. Such mistakes should be avoided while passing the bills for refunds of lapsed deposits.

7.31. The recoveries effected from Pay Bills towards C.T.D., and L.I.C. premium amounts should not be entered in the Deposit Register, as they are payable by cheque while pay cheques are drawn for disbursement.

7.32. The amounts received along with applications under Dangerous and offensive trades and places of Public Resort should first be taken and credited under deposits. If the Licence is refused, the amount paid by the parties may be refunded. If the licence is granted, the amounts concerned should be adjusted and credited to the account of the concerned Village panchayats in V.P.C. Fund Ledger by debiting "Deposits and Advances" Deposits – Fees on licences – Permissions under sections 111,112 and 114 of the Act.

7.33. The monthly columns of refunds should be totaled page wise at the end of the month and the total of the Deposits refunded as shown in this Register should be agreed with the Posting Register figure. The balance at the close of the year (31st March) should be brought forward to the next year's Register of Deposits chronologically without ommision of details of deposits and file number concerned, and it should be seen that opening balance of the next year agree with the closing balance of the previous year on 31st March. A certificate to the effect that all pending items of deposits have been carried out to the subsequent year's register with full details' shall be recorded by the Commissioner. The registers now available in Panchayat Unions lack full details.

7.34. **Security Deposits:**– A separate register will be maintained in form No.71 of all security and other deposits not paid to the Panchayat Unions in cash, namely, deposits in Savings Banks, Government Primissery Notes, other debentures, etc. The amount of Security provided by Panchayat Union Servants in landed property, and not the value of the land pledged, should also be shown in this register as also personal Securities. The last two classess of deposits should be entered in separate pages of the Registers. Particulars should be given in column 9 as regards the number of the promissory notes or savings bank pass books, the nature, extent and position of landed property, the names and addresses of sureties in the case of personal security, besides information as to whether title deeds, non-encumbrance certificates, etc., have been filed. At the end of the year, the Commissioner or Manager should verify all the balances

with those shown in the Savings Bank Pass Books or with the Government promissory notes and debentures. A certificate of such verification should be recorded in the registers.

NOTE:– As this is not cash deposit this will not affect any of the cash transactions.

7.35. **Permanent Advance:** All the officials who are in possession of the Permanent Advance should acknowledge before 5th April every year in the form given below:–

"I hereby acknowledge that the amount of rupees (in words and figures) being the permanent advance in my hands is due from, and has to be accounted for by me".

7.36. Permanent advances should be entered in a register in Form No.64 which should be maintained by the Accountant. It is a simple register in which, the cash recoupment is watched.

7.37. A permanent Advance of Rs.300/- is sanctioned to the Panchayat Union Council for enabling the Commissioner to make petty payments below Rs.20/- to meet the contingent expenditure of the office. The cashier will be the custodian of the permanent advance and the payments will be made only after the payment order has been passed on the voucher by the Commissioner and entered in the permanent advance disbursement Register. When the permanent advance begins to run short or at the end of each month, the amount of permanent advance disbursed should be got recouped by means of contingent bill.

7.38. The expenditure on items like Block Jeep, etc., which the Panchayat Union Commissioner has to incur in his capacity as Block Development Officer and which are not chargeable to Panchayat Union funds but only to State funds, could be met from the funds of the Panchayat Union council in the first instance and should be got reimbursed from the State funds later. The Block Development Officer-cum-Panchayat Union Commissioner recoupes such items of expenditure duly got reimbursed by D.D.O. which will be adjusted to Local Fund Deposit Account I.

7.39. In cases of expenditure exceeding Rs.20/- which cannot be met out of permanent advance, they will be met out of Panchayat Union funds by debiting to advances recoverable in the Panchayat Union accounts and when the amounts are reimbursed credits will be afforded to advances recoverable. The reimbursements of such

expenditure will be watched by the maintance of a register of reimbursement in Panchayat Union form No.95.

7.40. Other Advances:- For the other advances, a register shall be maintained in Form No.65. All the balances outstanding at the end of the previous year shall be first entered in it and then each advance made during the year be entered as soon as it is made. The names of persons to whom advances are granted should be indicated along with their designation. An advance is recoverable in cash or adjusted by deduction from a bill or by other transfer adjustment. The amount should be noted against the original advances in the column for the month in which the recovery or adjustment is made. The monthly columns for recoveries should be totalled at the end of the month and the total of the advances made during every month as shown in this register should be agreed with the corresponding credit under Advances in the posting Register and initialled by the Accountant and Commissioner. The register should be balanced at the end of the financial year and outstanding advances carried forward to the next year with a certificate to that effect that all the pending advances relating to the previous years have been carried forward with full details of the original entry. The huge pending of advances in Panchayat Unions are mainly due to incomplete details, resulted in difficulty to certify the original entry.

7.41. The postings both for the Receipts and Expenditure in the Register of Advances recoverable should be done then and there, pagewise totals struck and an agreement effected with the monthly account figures. The Commissioner should verify that such a monthly agreement is effected without leaving the work into arrears.

7.42. The personal advances like Festival advances, Miscellaneous Advance etc are granted to the employee and they are recoverable within the stipulated period. If the recoveries of such advances are not made within due time, the amount should be recovered from the individual or from the sureties without any delay. The Commissioner shall have a close watch over this register and take effective step to adjust and recover pending advances. Wherever individuals are transferred to the contral of different Office, action should be pursued to Collect the advances recovered by the Office to which he has been transferred, So also the new office should take action to remit the recoveries by cheque on the same day pay and allowances are drawn.

7.43. The following types of advances require specific attention and action as indicated under each:–

(1) **T.A. Advances:–** If the amounts pending are not adjusted within three months, they should straightaway be recovered from the salary of the individual concerned.

(2) **Jeep expenditure:–** The expenditure on the maintenance of Panchayat Union Jeeps initially met from the General Fund of the Panchayat Union under Advance recoverable are reimbursable from State funds through reimbursement statements at the end of each month from the Divisional Development Officers concerned. The claim for reimbursement should be made within the year irrespective of allocation in State funds.

(3) **Advance to Government sides:–** Advances are made to the Government Departments and undertakings for the supply of materials or services. Necessary adjustments shall be made in this account promptly as and when supplies are made or services rendered. In cases, where the bills are not received promptly for the supplies made or services rendered, the supplying department should be addressed and the advances got adjusted.

(4) **Advances made on behalf of Village Panchayats:–** The Electricity consumption charges on behalf of the Village Panchayats initially met from the General Fund of the Panchayat Union under advances Recoverable shall be adjusted from Village Panchayat Consolidated Fund then and there. Other payments like Radio maintenance charges paid on behalf of the Village Panchayat will also be treated as advance from the General Funds of Panchayat Union and adjusted promptly. Since the Village Panchayat Consolidated Fund is also administratered by the Panchayat Union Commissioner there should be no delay in wiping of the above advances. Advances for items not authorised should be avoided.

(5) **Advances to the Extension Officers:–** The advances granted to the Extension Officers for implementing Agricultural or Animal Husbandry Schemes should be adjusted within a month. If there is delay of more than a month, the extension Officers should be reminded in writing. If the vouchers are not forthcoming even after a month, the amount should be recovered from the pay of the Extension Officers concerned

after giving Extension Officers an opportunity. In case of transfer of Extension Officers before rendering accounts for the advances drawn by them, the matter should be reported to the heads of departments concerned.

7.44. **Preparation of Vouchers. Instructions:**– Vouchers for payments should be in the prescribed forms and care should always be taken to keep a sufficient stock of these in hand.

7.45. Payment to illiterate persons must be attested by one or more witnesses.

7.46. The amount of each voucher should be entered in words as well as in figures; and care should be taken not to leave space for fraudulent alterations before or after entry.

7.47. All corrections and alterations in vouchers should be attested by the initials of the Officer or persons signing the bill, while those in the pay order should be attested in the same way by the Commissioner, No document bearing an erasure should on any account be accepted.

7.48. All vouchers for expenditure should be placed before the Panchayat Union Council for scrutiny and admission of the charges.

7.49. All payments out of the Panchayat Union Funds in respect of the bills presented to the Panchayat Union shall be made only after the bills are passed by the Commissioner. Except in the case of petty contingent expenditure incurred from the permanent advance, all payments shall be made only by means of cheques drawn on the Treasury or Bank in which the moneys of the Panchayat Union Council are lodged.

7.50. **Acquittances:**– All payments should be supported by acknowledgements. For the disbursement of pay and allowances of the staff a separate acquittance register should be maintained.

7.51. **Register of Miscellaneous Demand (Panchayat Union Form 3):**– The collection of all items of Revenue like Market Rents, Rent for Buildings and Lands, produce of lands and gardens, Ferry rents, fishery rents and avenue receipts, when leased out for fixed amount and other items like grants such as local cess, Local Cess Surcharge, Local Cess Surcharge Matching grant, Local Road Grants, Local Education Grant, Local Irrigation Grant, amounts decreed by law Courts in favour of the Panchayat Union Council should be watched by means of this Register. The necessary entries of demand

in respect of the grant items should be made on receipt of the intimation from the authorities concerned. The Collection should be noted as and when the amounts due are adjusted to the credit of the accounts of the Panchayat Union Council in the Treasury. Separate portions should be set apart for each kind of Revenue enumerated above and totals made. The collections in respect of the items of Revenue stated above should be posted from the chalans. The Penal interest due and collected shall be recorded in the columns provided therefor. At the end of the financial year an abstract of Demand, Collection and Balance should be prepared for each item of Revenue. The balance in this register in respect of all the items of Revenue after the close of the year should be transferred to the Miscellaneous Demand Register for the next year.

The figures under each item of revenue should be tallied monthly with the corresponding figures in the posting register.

7.52. Register of Revenue Yielding Properties:– (Panchayat Union Form 14):

All items of Revenue yielding properties belonging to or vested with the Panchayat Union shall be entered in this registered. Where the right to collect fees in respect of the use of any market or other Immovable property is leased out by the Panchayat Union Council, necessary entries should be made in this register and the M.D.R. immediately after the sales have been confirmed.

7.53. Register or Miscellaneous Receipts:– (Panchayat Union Form 74).

The register should be maintained in the Accounts branch. The existing columns in this Register are not adequate to accommodate all items of miscellaneous receipts received in the Panchayat Union. So additional columns as may be necessary may be provided for in the Register. The entries in the register should be made daily from the duplicate of the Receipts and chalans for Miscellaneous dues (Panchayat Union Form No.5) the transfer adjustments and the Treasury pass book in respect of amounts of grants and contributions adjusted by the Treasury Officer. At the end of each month an abstract showing the total amounts collected during the month under each head of account should be prepared and recorded in the Register and attested by the Commissioner.

7.54. Register of Investments (Form No.68) This Register should show all investments belonging to the Panchayat Union, the purpose

for which each is held being stated in the column provided for and orders of the Government if any being quoted against each. No investment should be written off from this register unless disposed off absolutely by sale or otherwise. This register should show the interest due and realised from time to time. At the end of the year an abstract showing the amount of interest due, realised and balance should be recorded over the signature of the Commissioner. The balance of the investment at the close of the year should be carried forward as opening balance for the next year. The interest in investment should be claimed on the due dates. Any belated claim of interest on the investments will result in loss of interest to Panchayat Union funds. Before the end of the month following each half year, the Commissioner should physically verify the National Saving Certificates, debentures, etc., with the entries made in this register and should certify that all the securities entered therein and remaining uncashed on that date are available and that action has been taken to realise all amounts of interest and principal which have fallen due.

7.55. Register of Loans (Form No.69) The receipts from the loans, the repayment thereof and the payment of interest thereon should be recorded in this register. The columns provided on the top of the Register in Form No.69 such as Amount of loans; condition of loan, etc., should invariably be filed in. It should be seen that the repayment of loans or instalments of loan and interest dues are paid on the due dates so as to avoid any penal interest on the belated repayment of loan.

7.56. **Register of Reimbursement**:- The register of reimbursement in Panchayat Union Form No.95 was reintroduced in G.O.Ms.No.1185, Rural Development and Local Administration, dated 21st June 1973. This Register is very useful in reckoning the amount to be reimbursed from the state funds in respect of the expenditure incurred on the approved scheme. The accountant should see whether all the expenditure for which reimbursements are admissible from the state funds have been entered in this register without any omission. The reimbursement proposals should be made at periodical intervals with reference to this register.

7.57. **Transfer Entry Register:"** (Panchayat Union Form 79):

The transfer of items from one head of account to another in the case of:-

(1) Rectification of an error of classification in the original accounts.

(2) Adjustment of an items of expenditure on receipt of a bill against an advance or when an advance is written off.

(3) Adjustment of amount's from the Deposit head of account to the credit of receipt head.

(4) Adjustment of refunds of revenue, or recoveries of expenditure by deduction from the heads of Revenue or Expenditure concerned.

7.58. The proposals for adjustments will be made by the Accountant. Transfer adjustments should always be made as and when necessary. Adjustment of Transfer entry will be drawn up in Form No.78 showing the heads of account to be debited and credited and the grounds upon which the adjustment is made. The transfer entries shall be numbered serially and entered in the Transfer Entry Register in Form No.79. The entries shall be passed by the Commissioner and entered briefly in the Cash Book in red ink. The entries affecting the Revenue heads shall be posted on the receipt side and those affecting expenditure heads, on the payment side. Debits to Revenue heads and credits to Expenditure heads shall be posted as minus entries. The transfer entries at the end of each month should be posted against the heads concerned in the Posting Register.

7.59. Posting Register (Form No.81)

It is from this register a final picture emerges for the monthly account. This contains detailed classification of receipts and charges. The receipts portion shall be posted from the duplicate of the receipted chalans for Miscellaneous dues (From No.5) and the Transfer entries against the detailed head. The payment side should be posted from the vouchers and the transfer entries.

7.60. These should, first of all, be arranged in order of the heads in the Posting Register. If there are more than one chalan or voucher under any head, the several items with the numbers of their respective chalans, vouchers should be posted at the foot of the Posting Register and the total only posted against the head concerned, the two being connected with such other by indicative letters. In such cases the numbers of the chalans and vouchers should not be posted in the body of the Posting Register against the heads concerned, but they should be posted only against the details at foot.

7.61. When all the receipts and vouchers have thus been posted, the receipts and disbursements should be totalled and if the posting is correct, the totals should agree with the corresponding totals in the cash book.

7.62. The next stage in the compilation of the accounts is the preparation of a general abstract of account. The opening balance should be the closing balance of the previous month and the closing balance should correspond exactly with the total closing balance shown in the Cash Book.

7.63. As soon as the accounts of each month have been compiled, the progressive totals under all the heads should be made in the column provided for the purpose. The total of the twelve months of the year should similarly be made as soon as possible and not later than 15th April. The annual accounts will be compiled from these totals. If it is found necessary to make any transfer adjustments after the account of the year have been compiled, they should be entered at the end of the cash book for the year, and should be posted in the classified abstract in the column headed "subsequent adjustments".

PROVIDENT FUND

7.64. The following registers are maintained for accounting the transactions under provident fund:–

(1) Register of subscribers & nomination.

(2) Provident Fund Cash Book.

(3) Provident Fund Abstract.

(4) Provident Fund Ledger.

(5) Register of Temporary Advance & recoveries.

(6) Register of Premia.

(7) Register of Life Insurance Policies.

7.65. Register of Subscribers

The Register of subscribers to the fund and their nominees should be maintained in Provident Fund Form No.8. It should contain the names of all employees subscribing to the fund with particulars regarding the date of birth, age on the date of admission to the fund and name of the appointment held in respect of every subscriber. The names of the nominees, their age, the relationship, occupation and address should be noted in the appropriate columns of Register.

Nomination certificates should be arranged according to subscribers' Nos. in the register of subscribers and kept in safe custody.

7.66. Register of Life Assurance Policies (P.F.Form No.10)

It should be a complete record of all policies financed from Provident Fund accumulations, particulars such as the name of Policy holders, name of the Insurance Company, Number of Policy, Amount of Premium, date of receipt of the policy, date of assignment and date of acknowledgement of the policy should be entered in the appropriate columns of the Register.

7.67. Register of Premia (P.F.Form No.1)

A separate page should be SET APART FOR EACH POLICY FINANCED out of Provident Fund. Particulars as regards the name of the policy holder the name of the Insurance Company, number of instalments in which the annual premium is payable, and the amount of each instalment should be entered in the Register. The premium should be drawn and paid by the due date and the date of payment should be entered in the Register. The premium receipt should be filed in the concerned vouchers and it is imperative to keep the policy alive till the date of maturity of the policy or the closure of the account of the subscriber.

NOTE:– Government have ordered that except in the case of subscribers who before 14th February 1964 have been subscribing in whole or in part payment towards policies of Life Insurance for subscription due to the fund or making withdrawals from the fund for such payments, payment of premia, from Provident Fund may be dispensed with vide proviso (e) to rule 10 (2) of the Local Authorities Provident Fund Rules 1970 issued in G.O. Ms.No.2484/rural Development and Local Administration/dated: 2nd December 1970.

7.68. Register of Temporary Advance and their Recoveries (P.F.Form 9)

All temporary withdrawals sanctioned should be entered in the Register. The recoveries effected towards payment of Advances should also be entered in the Register. The recoveries so made should be posted against the original entry of the payment of Advance till it is fully repaid.

7.69. Provident Fund Ledger (P.F.Form No.4)

The accounts of each subscriber, showing the opening balance, subscriptions, refund of withdrawals, and monthly balances should

be posted with reference to figures under the several heads in the Abstract Register. The emoluments drawn on duty should be furnished in column provided therefor with reference to Pay bills to facilitate the calculation of the Panchayat Union Contributions. Interest on subscriptions should be calculated on the opening balance of the year at the prescribed rate and on the average balance of subscriptions as worked out in this Register.

NOTE:- As per G.O. Ms.No.533/dated: 17th June 1967 the subscribers are entitled to interest at the same rate as applicable to Government servants from time to time.

7.70. Provident Fund Abstract Register (P.F.Form No.5)

This is a most important register in Provident Fund Accounts and hence its proper and up to date maintenance should receive utmost attention. The Provident Fund Abstract Register shall be posted with reference to subscriptions recovered from the pay bills, and as regards temporary with-drawals and final closure of accounts from the paid vouchers concerned. At the end of the year interest and contributions shall be calculated on account of each subscriber and the amounts posted in the respective columns. The contributions payable by the Panchayat Union should be promptly recovered and entered in the Cash Book and posted in the Provident Fund abstract, viz., against the concerned individual. For interest on subscription, a transfer adjustment voucher shall be drawn up and passed by the Commissioner for credit to the head "Provident Fund" by debit to the Service head "Contributions to the Provident Fund" and adjustments shall be included in the accounts of the year. In the case of accounts, closed, during the course of the year the same procedure shall be followed. The opening balance under subscription should be correctly noted with reference to closing balance entered in the previous year's register.

7.71. Interest on subscription as worked out in the ledger should be credited in columns 20 and 21 of the Register. Temporary withdrawals or repayments of amounts standing to the credit of the subscription should be posted in columns 25 with reference to the voucher and pay bills. The balances should be struck for individual subscribers and carried over to the subsequent years after tallying with those in Provident Fund Cash Book.

The claim for interest from government for the balance of Provident Fund held on the Treasury under T.Deposits and on the investments transferred to the Examiner of Local Fund Accounts should be

claimed at the end of each year and the amount of interest got adjusted. For claiming the interest and for adoption of forms, the instructions issued by the Examiner from time to time should be followed:–

Instructions for Monthly and Annual Accounts

7.72. Monthly returns, monthly accounts and annual account (Form 82-A, 82)

From the Posting Register, the figures are taken and compiled head wise in the accounts. The annual account for each year should be submitted by the Commissioner to the Divisional Development Officer before 15th May every year and Divisional Development Officer should pass on the same to the Auditor before 31t May every year.

7.73. Accounts showing the Expenditure from Local Roads Grant ear-marked for maintenance of roads

The Local Roads Grant received should be credited and the expenditure incurred for the maintenance of Panchayat Union Roads should be debited to this account. The balance, if any, may be carried to the next year account as opening balance.

7.74. Local Account

This account also should be compiled from the Appropriation Subsidiary Register and Register of Loans.

7.75. Loans statement

This should be compiled from the Register.

7.76. Investment Account

This should be prepared with reference to the Register of Investments.

7.77. Statement of liabilities and Assets

The figures under the heads falling under liabilities and assets should be taken from the registers and accounts mentioned against each.

Head	Register of Records from which the figures should be taken	Remarks
	LIABILITIES	
Balance of loans	Register of loans	This should agree with the total of the figures in column 9 of the loans statement at page 42 of the Annual account.
Deposits	Closing balance of the deposits registers and the register of security deposit of Panchayat Union employees, etc.	This should agree with the figures appearing on pages 45 and 46, respectively.
Funded capital of endowed institutions	Investment of endowment funds in the register of investments.	
Closing balance of an endowed institutions.	Closing balance of the endowment account at page 2 of the Annual Account.	This should agree with the closing balance in the statement at page 39 of the Annual Account.
Other amounts	Contractor's dues, investments of special accounts and other liablities specially those due to Government such as proportionate share for water obtained from Government source from the respective register.,	
	ASSETS	
Closing balance	Closing balance in the Cash book of the general and Production Fund Accounts.	This should agree with the figures in the abstract at page 2 of the annual account.

Deposits	Security and other deposits not in cash as at page 46 of the Annual Accounts.	This should agree with the figure in the security Register.
Other investments	Register of Investments,	
Funded capital of endowed institutions	As under the same head appearing on the liabilities side.,	
Arrears of Revenues.	Total balance under various grant as per M. D.R. Balance.,	
Other Assets	The Value of immovable property from the respective registers such as Register of Tools and Plants	Register of Immovable Property.,
Advance recoverable permanent Advance	Closing balance of the register of permanent advance.,	
Others	Closing balance of the registers of advances recoverable.,	

After the statement has been prepared, total should be struck and by noting the difference as closing balance, the totals of both the sides should be agreed.

7.78. Abstract of account of deposits in cash and security and other deposits not in cash

This will be compiled from the respective registers.

7.79. Abstract of Provident Fund Account

The opening balance would be the closing balance of the previous year. The other figures should be compiled from the Provident Fund Cash Book.

Note:–

Separate statement for the Provident Fund of Superior servants and that of the last grade servants and workers Provident Fund should be prepared from the respective Cash Books and appended.

7.80. Abstract of transactions under advances

This should be compiled from the register of advances recoverable.

It should be seen that the closing balance of the deposit and advances account should be the sum total of the closing balances under cash deposits at page 33 of the annual account, as shown in the account minus the balance under "Advances" of the Statement at page 48 of Annual Account.

Part – II

INSTRUCTIONS WITH REGARD TO THE MAINTENANCE OF GOVERNMENT SIDE REGISTERS IN PANCHAYAT UNION COUNCILS

7.81. GENERAL

The Block Development Officer-cum-Panchayat Union Commissioner is not only the Executive Authority of the Panchayat Union Council but he also serves as the disbursing officer of the Government Employees in the Block. In respect of such Government side transactions, it is necessary that the various registers maintained in Government Offices are kept in Panchayat Union Offices also. The details of the registers are as follows:–

1. Cash book.
2. Register of undisbursed pay, etc.
3. Treasury Bill Book.
4. Pay Bill Register.
5. T.A. Bill Register.
6. Subsidiary Cash Book for recoveries made from Cumulative Time Deposit or Cooperative Society dues, etc.

7.82. The following points may be borne in mind in maintaining these Registers:–

Cash Book

This should be maintained in M.T.C. Form-5. The cash book is divided into two parts. In the left hand side page, the receipts should be entered and on the page at the right hand side, the details of expenditure should be noted, Expenditure means only the amount

remitted into the Treasury and no expenditure from the receipts should be incurred. All moneys received by the Block Development Officer on behalf of the Government side expenditure should be brought to account in the Cash Book.

7.83. The money received should be remitted to the Treasury. That is, the amount received on a day should be remitted to the treasury by means of chalans in M.T.C. Form No.9 or 19 as the case may be. The acknowledgement of the messenger who is deputed for remitting the amount should be obtained in a separate register for the purpose. As soon as the money is remitted and the chalan received, the details of the remittances with chalan number should be entered in the cash book at the right hand side page. The entries regarding the remittance should be attested by the Block Development Officer daily in token of having compared the entries in the cash book with the remittance chalans.

7.84. Money received should be kept in cash chest distinct from the Panchayat Union cash untill it is remitted to the treasury. The cash chest should be kept in the safe vault provided in the Panchayat Union and the key should be kept by the Manager and the duplicate key should be deposited in the treasury.

7.85. The Cash Book should be closed daily with an abstract showing opening balance, receipts, expenditure and closing balance and the cash on hand should be counted and verified with the book balance.

At the close of every month all the remittances as per the cash book should be got reconciled with the figures of the Treasury/Sub-Treasury concerned.

7.86. Register of undisbursed pay etc.

This register is maintained in M.T.C. Form No.20 for watching the disbursement of moneys drawn from the Treasury and not disbursed on the same day. The Block Development Officer is personally responsible for the moneys drawn as pay, leave salary, allowances, etc., drawn by him from the Treasury until he has paid the amount to the persons concerned and obtained their acknowledgements. If the amount is not disbursed before the end of the month, the money so drawn should be refunded to the State funds by short drawal in the next bill and drawn a fresh, when he claims them, if the rules regarding arrear claims permit such drawal and payment. However, if the Block Development Officer considers that earlier refunding of such moneys would cause undue inconvenience he may retain them

not exceeding three months and at the close of three months period the money should be refunded to the State fund. Undisbursed pay, allowances and leave salary should not be placed in deposit. The disposal of undisbursed pay and allowances should be watched by the Register of undisbursed pay, etc., in Madras Treasury Code 20.

7.87. In columns (1) to (4) of the Register all bills encashed and the disbursements entered in columns 9-12 should be entered. Then entries should be compared with those in the treasury bill book in M.T.C. 70.

7.88. The register should be closed daily with an abstract showing the opening balance receipts, disbursements and the closing balance.

7.89. Treasury Bills Book:– This should be maintained in M.T.C. Form No.70. The particulars of all bills that are presented in the treasury should be entered in this Register and the Register should also be presented to the Treasury along with the relevant bills. Columns 1 to 7 of the register should be filled up by the office of the Block Development Officer. The entries in the Registers should be compared with the entries in the Registers of undisbursed pay, etc.

As per the recent amendment ordered by Government, this register is used only for knowing the number of bills presented in the Treasury and also getting Token Nos. assigned for the bills presented on the day. It will be the responsibility of the drawing officer to make necessary entries in the cash book and also in the last column of M.T.C. 70 register about the fact of encashment of bills and also verify the tokens on hand in respect of bills not encashed on that day. This latest procedure accordingly makes the Drawing Officer more responsible for maintaining the cash book and the subsidiary registers correct and up to date.

7.90. Pay Bills

Pay and leave salary bills of the Government staff should be prepared in Madras Treasury Code Form 47. Separate bills should be prepared for Permanent establishment and for temporary establishment. All bills drawn should have enfacement slip containing D.P. Code No. relating to the head of account to which the expenditure is to be debited. The Code Numbers assigned by the D.P. Centres are communicated every year. The Office copies of the pay bills should be kept in the Block Development Officer's office in bound volumes for production to audit. The acknowledgements in token of having

paid the amount should be obtained on the office copy of the bill itself. Stamped acknowledgements should be obtained in cases exceeding Rs.20/-.

7.91. It is also necessary that the head of account is properly typed and pasted on the bills at the appropriate place. It is necessary that complete particulars about the head of account upto such detailed head level are furnished in the bill. This will avoid misclassification in accounts and render the reconciliation work easier. This could also help as a basis for reporting figures correctly to the Chief Controlling Officer. The above instructions regarding correct execution of head of accounts are applicable to T.A. Bills also.

7.92. Travelling Allowance Bills

This should be prepared in Madras Treasury Code Form 52. Office copies of the bills should be kept in bound volumes and produced for audit whenever required. The acknowledgements of payee should be obtained in a separate Acquittance Register in Madras Treasury Code Form No.88.

7.93. Whenever advances are drawn for purposes of tour etc., the details therefor should be shown in a travelling Allowance advance register and recoveries watched from this register.

7.94. Subsidiary Cash Book for the deductions made from recoveries towards C.T.D., Life Insurance Corporation Premia, Co-operative Societies Due etc.

In practice, deductions from the salary of the staff is made towards C.T.D., Life Insurance Corporation Premia, Cooperative Societies' dues etc., It is the duty of the Block Development officer to see that all such amounts are remitted to the concerned account then and there. In order to watch the receipts and remittances of this amount a subsidiary cash book has been prescribed for maintenance in the Block development Officer's office. Detailed Instructions regarding the maintenance of accounts connected with these transactions have already been issued in G.O. Ms.No.974/Finance/dated: 7th August 1973 and also in Memo. No.86542/DRD/Accts.VI/73/dt.14th November 1973. These instructions should be scrupulously followed. The accounts should be checked by the Block Development Officer every month with reference to the relevant receipts in token of having remitted and he should append a certificate at the close of every month that all the amount collected in the month has been remitted promptly and receipts obtained from the concerned authorities.

7.95. There will be no permanent advance for Government side expenditure as the permanent advance of Panchayat Union is utilised for meeting the contingent expenditure of Government side and subsequently got recouped from State funds by sending proposals to the Divisional Development Officer with full details of expenditure and copies of Vouchers.

7.96. All Registers for personal Advances as prescribed for a Government office should be maintained by the Block Development Officer in respect of staff for whom salary is drawn from Government funds.

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Chapter.8

Village Panchayat Consolidated Fund

8.1. Under this fund, the Panchayat Union acts as Bankers for the Village Panchayats for maintaining their cash balance and disbursing the same as and when required. This is called Village Panchayat Consolidated Fund (Local Fund Accounts II).

8.2. Besides maintaining the cash book and following the usual procedure for the maintenance of the cash book, a ledger is to be maintained for recording the transactions of the individual Panchayats. Thus the total closing balance of all the Village Panchayats as per ledger should agree with this closing of the cash book.

8.3. Village Panchayats Consolidated Fund: Operational Procedure:–

The Village Panchayat Consolidated Fund is a banking account maintained on behalf of all the Village Panchayats in a Panchayat Union Development Block by the Panchayat Union Commissioner. L.F.D. Account No.II is maintained in Sub-Treasury on behalf of all Panchayats included in the Union. A cash chest is maintained by the Commissioner to enable the constituent Panchayats to obtain the requirements of cash and also to remit the collection keeping separate ledger accounts for each Village Panchayat in his office. Excess over the prescribed maximum of Rs.5,000/- for accumulation in the cash chest at any time, should be remitted into Sub-Treasury by the

Commissioner to the credit of Village Panchayat Consolidated Fund accounts on the next working day.

8.4. The remittances to the Village Panchayat consolidated fund is by the means of chalans in duplicate which are scrutinised by the Accountant of the Union office who gives a number to the chalan corresponding to the number in the number book maintained by him for, chalans and sends the chalan to the Cashier. The cashier will initial the chalan on receiving the cash, assign the chitta No. and stamp the chalan and will send it to the Manager who will sign the chalan entering the chalan number and the amount in his number book returning the original chalan to the remitter and passing on the duplicate copy of the chalan to the Accountant. At the end of the day tallying with the Chitta and number book of the Accountant and Manager will be done. The Accountant will give credit to the concerned Panchayat in his ledger.

8.5. Cheques received by Panchayat towards payment of taxes etc. may be accepted by the Panchayat Union Office if they had been endorsed in favour of Panchayat Union Commissioner and then adjusted to the concerned Panchayats on receipt of the adjustment chalan from the treasury. A register of cheques received should be maintained for recording the transactions.

8.6. Withdrawals from Village Panchayat consolidated fund will be by means of pay orders (Village Panchayat consolidated form No.2) accompanied with the particulars of work or purpose for which the amount is drawn number and date of Panchayat resolution sanctioning the payment name of the third party and whether the amount drawn in the previous pay orders have been fully utilised.

8.7. The Panchayat President shall not be entitled to appropriate the receipts towards current expenditure. All collections of Panchayat revenue shall be credited into the Panchayat Union cash chest at suitable intervals and atleast once in a month. If the collections at any time Exceeds Rs.1,000/- the amount shall be immediately remitted into the Panchayat Union cash chest.

8.8. On receipt of a pay order the Accountant should verify the availability of the amount to the credit of the Panchayat the agreement of the signature with that of the specimen signature of the Panchayat President write the pass order on the back of the pay order after assigning a number and then the manager will sign the pass order assigning a number corresponding to the number of his number book for disbursement, after which payment will be made

by the Cashier entering in the register of payments (V.P.C. Form No.7) Advance not exceeding Rs.1,000/- will be allowed to the Presidents for execution of any work departmentally on obtaining a resolution of the panchayat sanctioning the advances which could be recouped by presenting bill for the amounts actually utilised. The actual utilisation of money drawn should be periodically verified by the Extension Officer (Panchayats).

8.9. In respect of electricity charges relating to village panchayat, the panchayat union Commissioners are authorised by government to debit the amount to the concerned village Panchayat account each month, treating it as pay order. Similarly the recovery of the maintenance charges of the Panchayat can also be made from the Panchayat funds.

8.10. Transaction in respect of Local fund deposit account No.II can only be by self cheques drawn by Commissioner and there should be no third party cheque or pay orders at the Treasury. Even adjustments between Local fund Deposit Account Iand II will be only on the basis of self cheque drawn on Local fund Deposit Account I with a chalan for crediting the amount to Local Fund deposit Account II. It is necessary to see that the pass books in respect of these accounts are written up promptly. The accounts of the Village Panchayat consolidated fund is subject to the audit and inspection by the Officers of the Local Fund Audit Department.

The register to be maintained and the staff who will be maintaining them are given below:

The V.P.C. Fund Chitta The Registers of payments of Village Panchayat	Cashier
V.P.C. funds Number book for receipts V.P.C. funds Number book for payments	Manager
V.P.C. funds Number book for receipts V.P.C. Fund Ledger V.P.C. fund Number book for payments Abstract of transactions relating to V.P.C. fund V.P.C. Fund cash book.	Accountant.

8.11. Village Panchayats consolidated Fund Ledger.

This should be maintained in V.P.C. Form No.5. Separate folios will be allotted for each village panchayat. The entries in the register will

be made from the chalans and paid payorder by the Accountant. In addition, in respect of credit by transfers to the Village Panchayats Consolidated Fund account, the entries in the register shall be made from the advices received. The total of the Village Panchayats consolidated fund Ledger should agree with the balance in the Local Fund Deposit Account No.II in respect of Village Panchayats consolidated fund in the sub-treasury and the cash balance in the cash chest.

8.12. Abstract of Transaction to the Village Panchayats Consolidated Fund: This will be maintained in V.P.C. Form No.8 and will be posted at the end of each month from the ledger. This will show the opening balance, total credits total debits, and closing balance in each month and the sum total of closing balance as per this register should be agreed with the closing balance as per Village Panchayats consolidated fund Cash Book which will be maintained in V.P.C. Form No.9 and posted daily from the chalans, paid pay orders and other transfer entries. References to the ledger folio should also be given to facilitate easy check with the ledger.

8.13. Statements and Returns: The Accountant shall prepare for each Village Panchayat, a yearly statement of deposits and withdrawal in V.P.C. Form No.10 in triplicate from the ledger and submit it to the Commissioner for his signature. The statements shall be sent to the executive authorities of the Village Panchayats for a Certificate of acceptance of the balance amount. The receipt of the certificate should be watched by the Accountant. One copy of the Certificate shall be retained by the Accountant and another copy shall be forwarded to the Panchayat Extension Officer for his use in audit. At the end of each financial year, the Accountant shall prepare a consolidated fund statement, after due reconciliation of figures in the Village Panchayats Consolidated Fund Ledger and treasury pass book and submit it to the commissioner. The Certificate will be appended to the Annual Account. Pass books should also be maintained in addition to sending the statement as above.

8.14. The Accountant shall prepare for each day a daily sheet of transactions relating to the Village Panchayats consolidated Fund from the chalans and vouchers received during the day in V.P.C. Form No.11. The statements should be sent to the Assistant Examiner of Local Fund Accounts on the next working day. Even when there is no transaction on a 'Nil' statement should be sent. The Certificate at the foot of the statement should be signed by the Accountant and Manager. The balance arrived at should agree with that of the cash

book. The cash balance of each day shall be verified by the Manager and the fact recorded in the cash book. The Panchayat Union Commissioner should conduct a surprise verification of the cash balance at least (vide Government Memo No.37283/Accounts 7/64-8, dated 10th May 1965) once in a week and see that the duties entrusted to the Manager are performed properly. The fact of such verification should be recorded in the cash book.

The Sub Treasury Officer shall prepare an abstract of transaction in the Local fund Deposit Account II in the prescribed form every week and shall send it to the Assistant Examiner of Local Fund Accounts every Monday.

(Note: This is besides the daily cash balance report to be sent for the Union General Funds. (vide paragraph 5(4) above). Thus 2 cash balance reports are sent to the Audit Officer, one for V.P.C. Fund and other is for other than V.P.C. Fund.

8.15. Special Points: 1. As this is purely a banking account, no adjustment is permissible with this fund with any other fund. (Normally no adjustment also can be made from one Village Panchayat to the other Village Panchayat unless for rectification of wrong calculation or classification). Hence for any transfer from this fund, actual cash has to come or go. Adjustments between Account I and II shall be on the basis of self cheques drawn.

From Village Panchayat consolidated account cash up to Rs.5,000 is drawn and kept for ready payment when pay orders are presented by the Presidents of Panchayats. Cash balance under this fund should not therefore exceed Rs.5,000 at one time.

2. The postings in the Village Panchayat consolidated ledger of each Panchayat should be made then and there, so that no mistake arises later and payment made in excess of credits inadvertantly.

3. For payments to be made to third parties in excess of Rs.100 the pay order shall be in favour of the third party direct.

4. When large amounts exceeding Rs.300 at any given time is withdrawn from the cash chest by any Panchayat, the fact should be intimated to the Extension Officer (Panchayat) who should visit village soon after and check up the utilisation of the amount.

8.16. The following procedure should be followed when Village Panchayats have to make payments to the credit of Local Fund

Deposit Account I towards contribution for works executed under the Village and Agricultural Programmes, etc.

8.17. The President of Village Panchayat should draw a pay order in favour of the Panchayat Union Commissioners and send it to the Panchayat Union Office. The Panchayat Union Commissioner should encash the pay order from the cash chest and arrange it to be remitted through a chalan to Local Fund Deposit Account I. In cases where the pay order exceeds Rs.5,000 and could not be met from the balance in the cash chest necessary amount should be drawn from the Local Fund Deposit Account II, by the Panchayat Union Commissioner and remitted into the Local Fund Deposit Account I. The Panchayat Union Commissioner should account for such transactions in the petty cash book with the necessary details regarding the chalan number and date in which the accounts were remitted into Local Fund Deposit Account I.

8.18. Amounts paid by the Panchayat Union in settlement of street lighting charges by Panchayats will be met from the General fund under Account No.I, and accounted for under advances under General Fund. This will be recouped from the Village Panchayat Consolidated (vide also paragraph 8.9. above).

8.19. **Interest allocation on Village Panchayat Consolidated Funds Lodged in Account II - To various Panchayat Funds:** The interest received from the State Funds in the Local Fund Deposit Account-II in pursuance of G.O.Ms.No.482, Rural Development and Local Administration, dated 17th March 1969 shall be reallocated to the Village Panchayats of the Union as and when the interest on Deposit is credited to Local Fund Deposit Account II in the Treasury in proportion to the monthly minimum balances.

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Chapter.9

Public Works

9.1. There is one Divisional Engineer for each Development District, One Assistant Divisional Engineer extending his jurisdiction for a taluk and a Junior Engineer or Assistant Engineer known as Panchayat Assistant Engineer for every development block (Panchayat Union) to attend to all the works of the Panchayats and

Panchayat Unions. He will work under the administrative control of the Panchayat Union Commissioner and Technical Control of the Officers of the Highways and Rural Works Department.

9.2. The Panchayat Union Engineer is responsible for the proper supervision of all engineering works in the Union and for the proper maintenance and accounting of Panchayat Union works as also for the preparation of estimates, obtaining of technical sanction, preparation of bills for payment to work etc., while the Assistant Divisional Engineer (Highways and Rural Works) will be responsible for the execution of all works within the Union, submission of estimates in time and works pushed through. There is one separate Assistant Divisional Engineer (NREP) for each Development Division exclusively to supervise and give technical sanction for NREP, RLEGP and Jawahar Velai Vaipopu Thittam works.

9.3. Works are classified as original works and repair or maintenance works. The original works are new constructions or additions and alterations to the existing works while repairs are primarily operations undertaken to maintain in proper condition of buildings etc., Original works will also include the replacement of the existing portion of a road, road bridge, cause way, embankment, ferry, approach, cross drainage work, metalling of unmetalled roads and special repairs owing to extra-ordinary circumstances.

9.4. The Union Engineer will furnish a list of Panchayat Union Roads requiring repairs etc., and the details of the work to be done, at the beginning of the financial year to the Panchayat Union Council annually and the Panchayat Unions will select the works and allot the funds accordingly.

9.5. Estimates for works should be drawn in Panchayat Union From No.49 and will consist of four parts.

(i) a report in clear terms the object to be gained by the execution of the work estimated for

(ii) a specification showing fully and clearly the details of work.

(iii) a detailed statement of measurements and quantities

(iv) the abstract of estimate showing the total estimated cost of each kind of work.

9.6. The rates provided in the estimates should correspond to these in the Schedule of rates and if the rates are higher detailed statement in support of the rates should be furnished. Provisions for unforeseen

contingencies amounting to 5% should be made in the estimate besides for incidental expenditure which can be foreseen such as compensation towards cost of land etc. Estimates for new roads will give the rate for K.M. of each kind of work e.g. earth work, metalling work etc.

Estimate for works (Original or maintenance) upto Rs.5000/.To be prepared by the Union Overseer.

All estimates consisting more than Rs.5000/-To be prepared by the Union Engineer and sent Assistant Divisional engineer (H&RW) for Technical sanction.

9.7. The authorities competent to accord administrative and technical sanction are detailed below:

Grant Works (Original or maintenance)Estimate costing not more than Rs.5000/-	Panchayat Union Council and Union Engineer.
Estimate costing Rs.5000 to Rs.30,000/-	Panchayat Union Council and Assistant Divisional Engineer (H&RW).
Estimate costing Rs.30,000 to Rs.1,00,000/-	Panchayat Union Council and Divisional Engineer (H&RW).
Estimate Costing more than Rs.1,00,000/-	Panchayat Union Council and Superintending Engineer(H&RW).

9.8. In respect of N.R.E.P., R.L.E.G.P. or Jawahar Velai Vaippu Thittam works, Union engineer can sanction estimates upto Rs.7,500/-

9.9. **Contracts:** Contracts are of two kinds viz. Scheduled Contracts and Piece Work Contracts.

(i) Schedule contracts are those in which the Contractor undertakes to execute the work at fixed rates depending on the quantities finds of work or material supplied.

(ii) Piece Work Contract is work for which only rates are agreed upon without reference to either to the total quantity of work to be done or the time allowed for completion of the work. The rates should not exceed those in the sanctioned estimate.

Besides the above, there are two other classes of Contracts:

(i) Lumpsum contract and

(ii) 'A' System of contract.

9.10. LUMPSUM CONTRACT is a contract wherein the Contractor agrees to execute the work for a fixed sum.

9.11. 'A' SYSTEM OF CONTRACT is applicable to Road maintenance only and fixed sum per mile is paid to the Contractor on condition that the road should be kept in order throughout the year. No measurements are required under this system.

9.12. **TENDERS:** If the value of the work to be executed exceeds Rs.1,500/- tenders should be called for. The rules relating to the invitation and disposal of tenders have been issued in the G.O.No.1441, RD & LA., dt.22.5.61 as amended. After the tenders are opened they shall be tabulated and entered in a tender register (Panchayat Union Form No.58) which shall be scrutinised by the Commissioner and duly certified.

9.13. A register of Contractors (Panchayat Union Form No.56) which is to be tracted as confidential, should also be maintained in the Panchayat Union Office and a copy of it should be submitted annually to the Divisional Engineer (H&RW) concerned and will be scrutinised by the Panchayat Union Engineer at least once in six months. The register should be kept upto date and the quantities work executed, previously executed and other relevant particulars should be entered in the remarks column of the register. The Panchayat Union Council may fix a fee not exceeding Rs.10/- for registration as a Contractor.

9.14. In respect of works executed by contract or supplies made for works an agreement duly stamped should be obtained from the Contractor. All materials supplied and work done by Contractor or Departmental Agency should be measured and measurement recorded in a measurement book before payment is made to the contractor. In the case of petty works not executed departmentally and where it is not feasible to furnish measurements, the check measuring officer should certify the bill, in each case, that the work done is worth the amount paid for it. Authorities competent to measure all works done or materials supplied for work whether by contract or by departmental agencies are given below.

a)	All Public works (original or maintenance) costing not more than Rs.5,000/-	Panchayat Union Overseer
b)	All Public works (original or maintenance) costing more than Rs.5,000/-	Panchayat Union Engineer.

9.15. The measurements recorded for works executed or materials supplied should be check measured by the authorities empowered in this behalf and the fact of having check measured should be recorded in the measurement book as also in the contract certificate on which final payment is made. The items of work check measured should be initialled under the initial or signature of the check measuring officer against the measurements taken in the measurement book. The authorities competent to check measure the work executed or materials supplied are as shown below:

All Public works costing not more than Rs.5,000/-Panchayat Union Engineer.

All Public works costing more than Rs.5,000/-Assistant Divisional Engineer (H&RW).

9.16. The Assistant Divisional Engineer (H&RW) shall also super check not less than 25% of works costing below Rs.5,000/- check measured by the Panchayat Union Engineer and also first and the final bills for works costing more than Rs.5,000/- and countersign all other intermediate bills after table check of the calculation and the rates etc. The Divisional Engineer (H&RW) will also test check any one of the important works check measured by the Assistant Divisional engineer (H&RW) in the Panchayat Union every year. Payments to contractors for the works executed and supplies effected should be by means of cheques based on the contract certificates.

PLAN AND ESTIMATES:

9.17. Estimates for works will be drawn up in Form No.49 and will consist of four parts; a report, a specification, a detailed statement of measurements and quantities and an abstract showing the total estimated cost of each item.

9.18. The rates provided in the estimates should agree with those in the Schedule of rates, but if for any reason these are not considered sufficient, a detailed statement must be prepared, showing the manner in which the rates used in the estimate have been arrived at. If the rates are higher than what have hitherto sufficed, it will be necessary to furnish detailed data in support of the rates proposed. If the rates are due to the higher prices of stocks, this must not only be stated, but similar details should be given proving the statement and the higher rates will then be sanctioned.

9.19. In addition to the usual charge of five percent for unforeseen contingencies, all incidental expenditure which can be foreseen such

as compensation for, or cost of land, sheds for workmen and stores, etc., should be separately provided for in the estimates. The amount provided for unforeseen contingencies should not be utilised except under the special sanction of the Commissioner which should be given only when specific charges not provided for in the estimate are required to be met.

9.20. Estimates for new roads should give the rate per mile of each kind of work such as earth work, metalling, etc.

REVISED ESTIMATE:

9.21. A revised estimate should be submitted in the following cases:

a) When the total sanctioned estimate of the cost is likely to be exceeded in consequence of an increase of rates or increase of quantity being found necessary or from damage caused by floods, rains, etc., or from the necessity of renewing a work executed departmentally or by a Contractor under proper sanction when it is condemned by an higher authority, or for any other cause discovered during the execution of the work;

b) when a change of design or plan is considered necessary; and

c) for renewal of a work which was abandoned after partial execution.

9.22. Every revised estimate should be accompanied by a comparative statement in Form No.50 and should be submitted whenever the necessity for it arises and before the completion of the work.

9.23. A supplemental estimate is necessary when a development of project or work which is not fairly contingent on the proper execution of the work as first sanctioned, is thought necessary while it is in progress. It should be submitted before the additional works are undertaken and should be accompanied by a full report of the circumstances which render it necessary. The abstract should show the amount of the original estimate and the total of the sanction required including the supplementary amount.

Schedule of rates:

9.24. The Schedule of rates for the district as adopted by the Highways Department should be adopted by the Panchayat Unions also for works done to the same specification.

Register of Estimates and Allotments:

9.25. All estimates and allotments will be entered in this register (Form No.51 maintained in the Accounts Branch). Separate pages should be set apart for works falling under each of the budget heads. When a revised estimate is sanctioned the entry relating to the original estimate should be neatly scored through in red ink. The number of the revised estimate should be entered in the column for "Remarks" opposite to the original entry, and a corresponding cross reference should be made opposite to the entry of the revised estimate. Subsequent addition to and deductions from the sanctioned allotments will also be noted with quotation of the orders relating thereto.

Calculation of cement and steel requirements:

9.26. All construction works, bridges, culverts, submersible bridges need reinforcement (Steel) cement which have to be procured by the department and issued to contractors according to the stages of work. The rate of those items of materials have been given at the time of tender and on the basis the Contractor quotes his rate, subsequently if there is increase or decrease in the prices, it is all the responsibilities of the Contractor.

Issue of materials to contractors and recoveries thereon:

9.27. The issue of materials to Contractor executing work is generally permissible only in the following circumstances.

1. When it is decided to retain in hands of Government the supply to the Contractor of controlled materials.

2. When in the interest of the work or with the object of utilising the existing stock of materials it is desirable to retain in the hands of Government, the supply of certain other materials and when a condition to that effect has been inserted in the contract.

9.28. In all those cases the Government specifies (1) the materials to be supplied by the Government for use on the work (2) the place or places of delivery (3) and the rates at which it will be supplied.

9.29. The Government will not bear any carriage or incidental charges for moving the material, beyond the place when the Contractor has agreed to take delivery thereof.

9.30. The materials will be issued to the Contractor on obtaining an unstamped receipt at section level and when submitted to Division office for debiting the account of the Contractor to effect recovery when bill is received. The recovery from a Contractor on account of cost of materials issued to him for use in a work is ordinarily made from Contractor from the first bill amounting an advance payment or an on account payable to him for the work. Should a lump sum recovery be considered undesirable in any case, the Divisional Officer permits for recorded reasons, the recovery to be effected gradually as the materials issued to the Contractor are actually used in a construction and the items of work in which they are used, are paid for.

9.31. Materials are generally issued for the actual requirement of works. If excess amount is issued 5% over and above the theoretical requirement, recovery will be at trible the rate. In respect of steel and bitumen if the excess is 2½% and above the theoretical requirement, it is charged at double the rates. A guidelines for working out accuracy of cement requirements is given at the end of this chapter.

9.32. The Contractor only is responsible for any loss of materials, on account of God such as fire, flood, theft and hence he has to fasefuard the materials once issued to him and he has to insure them at his cost if desirable.

Measurements:

9.33. All work done should be measured at least once a month. In the case of small works, however, the execution of which run over only a few weeks, it will be more convenient to measure up and pay for the work once for all at its completion and the agreement witl the contractors should provide for this when practicable.

Measurement Book:

9.34.(1) All measurements of work done (whether by means of daily labour or by contract, or materials received or issued), will be recorded in the Measurement Book in Form No.52 which should be looked upon as the most important record, since it is the basis of all accounts of quantities.

9.34.(2) Outside each measurement book should be noted the exact period to which it appertains thus: "From 13th July to 18th December 1984" the earlier being that on which it was brought into use, and

the later that on which it was completely filled in and returned to the Panchayat Union Office. The pages of the book should be machine numbered, and no page should, on any account be torn out, nor should an entry be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and the correction thus made should be initialled. The entries in the measurement book should be made in ink.

9.34.(3) The situation of the work must be clearly described so as to admit of easy identification and check, and measurements should be written up and rendered complete by calculating the quantities.

9.34.(4) From the measurement book, all quantities should be clearly traceable into the documents on which payments are made. No contract certificate or bill should be signed without crossing off the connected entry in the measurement book, and the document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded. When a contract certificate or bill is presented at the Panchayat Union Office, the entries regarding measurement should be checked with the measurement book, the number of voucher as well as the date of entry will be endorsed upon the entries in the measurement book and the endorsement initialled by the Commissioner or the Manager.

9.34.(5) All the measurement books should be numbered serially. The eventual return of all measurement books to the Panchayat Union Office for record must be insisted on.

9.34.(6) The Commissioner will be responsible for seeing that measurement books are carefully kept and measurements properly recorded and that they are complete records of each kind of work done, for which certificates have been granted, or muster rolls prepared.

9.35. The measurement book is a very important record of the Department, since this is the basis for all payment made by the Department. This is the original record of actual measurement and count. All work done otherwise than by daily labour and all supplies relating to a work will be paid only on the basis of measurement recorded in a Measurement Book.

9.36. Hence the Government Servants i.e. Assistant Engineer (in Highways and Rural Works Department and Union Engineers/Union Overseers in Panchayat Union who take measurements) take all

possible care to record the quantity clearly and accurately. They are therefore totally responsible for the correctness of the entries in the column "Contents of area".

9.37. Each set of measurement should begin with entries showing (a) full name of work as given in the estimate (b) situation of work (c) Name of Contractor (d) No.of agreement (e) date of commencement of work (f) date of completion of work (g) date of measurement etc. when a work done.

9.38. The signature of the Contractor is to be obtained in the measurement book in token of acceptance of measurements.

9.39. Description in a measurement book should be lucid. Entries should be made in ink, no erasure is permitted. No page should be left blank.

9.40. Each measurement book should contain an index and the Government servant in charge of it should keep the Index upto date.

9.41. As soon as payment is made, the Government Servant who authorities payments should draw a diagonal red ink line across pages containing the detailed measurements.

9.42. Completed Measurement Books are recorded at Union level.

Check-Measurement:

9.43.(1) All work executed or materials supplied under the supervision of the Panchayat Union Authorities should be check-measured by the authorities empowered on this behalf. The fact of check-measurement should invariably be noted under the signature of the check measuring officer with the date or dates of check measurement, both in the measurement book against the measurement taken and recorded by the officer-in-charge of the work in the contract certificate on which final payment is made. The check measuring officer should also record on the later, a certificate that the work has been completed in accordance with the plan and estimate in a substantial and satisfactory manner.

(2) No materials should be spread on road until they have been duly check-measured.

9.44. Payments for the spreading of metal on roads should be made with reference to area in the case of new works an the through remetalling of roads to their full width and with reference to cubic unit in the case of patch repairs. In former cases, the actual area of

the metalled portion of road spread should be measured and payment made according the quantity spread which should be shown as issue in the Road Metal Statement in Form No.53 and need not necessarily be the arithmetical result of the area spread multiplied by the estimated thickness, owing to uneven thickness in actual spreading.

Payment to Contractors and Contract Certificate:

9.45. Payment for work done or materials delivered should be made as a rule on a contract certificate in Form No.55 showing the quantities and value of work executed, the quantities entered being duly attested by the Engineer, Supervisor or Overseer. Such payments will be treated as payments on account subject to adjustment on the final bill in Form No.55-A.

9.46. Payments to Contractors and suppliers should be made by means of cheques drawn in their favour. Such cheques should be delivered to them direct and not through the Engineer, Supervisor, Overseer or Maistri.

9.47. Every payment to a Contractor should be on account of some particular work and not on general account. Advances are not also permissible. Payments in anticipation of measurements should also never be made.

9.48. Whenever a payment is made to a Contractor, the whole quantity of the work executed up-to-date, on account of which the payment is made, should always be shown in the contract certificate. When a work has been check-measured before payment, the fact should be noted in the contract certificate.

9.49. Contract certificate should not be paid until they have been carefully checked in regard to measurements with those recorded in the measurement books and in other respects with estimates and agreements.

9.50. Reimbursement to contractors of the amount paid by them on account of tolls or seigniorage otherwise than through rates is strictly prohibited.

Scrutiny of bills:

9.51. Before the bills for work are passed for payment, they should be examined by the Accountant in every respect, special attention being paid to the following points:

(i) that the bills is in proper form with the necessary certificates and has been signed by the proper person or persons;

(ii) that it is for a charge covered by proper sanction;

(iii) that the arithmetical calculations are correct;

(iv) that it contains no erasures or unattested alterations;

(v) that the charge is not debited to a work other than that on which it is incurred for want of an allotment of sanction.

(vi) that the contract certificate is accompanied by a measurement book containing an abstract of the certificate at the end showing the total quantity and value of the different description of works charged for as also the total previous payments and deductions made in the year on account of the work, as shown in the contract certificate;

(vii) that the quantity of any work shown in the measurement book is the arithmetic result of the measurement thereof;

(viii) that the requisite details as regards locality, lead, size, and description of materials have been given in the measurement book:

(ix) that in the cases where measurements have been recorded up-to-date, the quantities since last certificate as noted in the contract certificates are correct with reference to previous measurements, as seen from measurement books;

(x) that the check-measurement certificate has been recorded in the case of final bills both in the contract certificate and the measurement book in the manner prescribed.

(xi) that the rates do not exceed those provided in the contract agreements, sanctioned estimates and the schedule of rates, as the case may be. In the case of works for which no rate is provided for in any one of the above documents, the Engineer should personally examine the rate included in the bill and sign a certificate on it that the rate is reasonable;

(xii) That all the previous payments on account of the work have been detailed, and that the necessary deduction has been made on account of securities, fines and other disallowance, if any;

(xiii) that in the case of charges for cartage and spreading of metal, the quantities are not in excess of those shown as balance in the metal statement for the previous month plus any quantities the collection of which might have been paid for in the current month;

(xiv) that in the case of nominal muster rolls there has been no undue delay in paying mazdoors; and

(xv) that the rates at which departmental work is valued are not more than what is allowed to Contractors for similar description of work.

(xvi) that deduction towards cost of material supplied by Department have already been recovered or deducted in the bill and for quantities of materials issued in excess of requirements, double the cost of material has been recovered.

9.52. The accounts relating to Contractors should be kept as personal account and a separate folio should be opened in the personal ledger in Form No.57 for each Contractor. The entries in the debtor side show the payments made to the Contractors and those on the creditor side, the value of work done as shown in the Contract certificates passed from time to time. The account should embrace all transactions to which the contractor is a party, whether relating to one or several works, or the materials purchased from him and should show the number and amount of each passed bill and certificate with a brief entry of the name of the work, the number and amount of each cheque and the balance due to or from the Contractor on account of each work not settled up in full. When there are balances due on each certificate should be detailed in the ledger. The value of materials made over to a contractor should be debited to his account and receipt for the value thereof taken from him in support of the debit. The Contractor should acknowledge the correctness of his account by signing the ledger at convenient intervals when he happens to be at the Panchayat Union Office. The accounts of the Contractors should be closed without delay on the completion of the contract.

Departmental Execution of works:

9.53.(1) When works are done by daily labour, the basis of the account will be the nominal muster roll in Form No.61 which will be kept separately for each gang of labourers for a week, fortnight or a month as may be found convenient.

9.53.(2) When works are executed departmentally, the rates at which such works are valued and paid for should not exceed those allowed to Contractors for similar classes of work.

9.53.(3) The nominal muster roll must be written up daily by the subordinates deputed for the purpose, before the labourers begin

work. It is intended to be used in the case of all classes of coolies, including avenue coolies.

9.53.(4) In opening the nominal muster roll, the work people should be mustered in order and their names taken down according to their classes and rates of wages, the names of the higher paid men being entered first and so on down to the lowest; a little space should be left after each group of names to provide for the entry of the names of additional labourers who may be engaged before the close of the period for which the muster roll is kept.

9.53.(5) The daily presence or absence of each labourer will be denoted by the insertion of the letter "P" or "A" as the case may be against his name. The sum of the figures brought out in the column "Total" will represent the total number of days each labourer has been present.

9.53.(6) The muster roll should be closed immediately after the close of the week or other period for which it is kept and the labourers paid as soon after as possible.

9.53.(7) The paying officer will make the disbursements, note the date of the payment and enter his initials, opposite the name of each labourer paid. The disbursement certificate at foot of the nominal muster roll will then be signed by the officer witnessing the disbursement. The disbursement should invariably be made by the Junior Engineer/Supervisor.

9.53.(8) Wages not claimed within three months of their falling due should be paid only under the written orders of the Commissioner.

9.53.(9) In paying daily labourers, the amount due as well as that actually disbursed must be shown. All persons except those regularly employed whose salaries are charged to "Establishment" will be considered as daily labourers and their pay will be charged to the works on which they are employed. In the case of permanent road mazdoors, however, no distribution need be made to the several road works concerned. Their wages may be debited to "repairs communications".

9.53.(10) In Part II will be exhibited an abstract the value of the work done as compared with the cost of labour employed. If however, the work is of a petty nature, and in consequence not subsceptiable of measurement, this part need not be filled up but in lieu thereof, a certificate should be furnished, that the work turned out is worth the amount paid for it.

9.53.(11) Details of measurements will be recorded in the measurement books which should be forwarded to the Panchayat Union Office with the nominal muster rolls, in the same manner as in the case of works paid on contract certificates.

9.53.(12) The column "Father's name" should be invariably used in cases where the identity would otherwise not be sufficiently established as when two or more men bear same name.

9.53.(13) In cases where maistries are employed for general purposes and not on particular description of work, their pay may be drawn separately on establishment bill forms and no attempts should be made to distribute it amongst the different Panchayat Union heads of the work which they may supervise.

Imprests:

9.54. When disbursements are made by the Engineer, Supervisor or Overseer they may be provided with standing imprests, the amount of which should be fixed by the Council subject to such restrictions as may be imposed by Government from time to time.

9.55. Payment for labour and for materials purchased will ordinarily be made by the Engineer directly from the imprest.

Accounting of imprest:

9.56. The imprest given to the Engineer from time to time will be debited to "Advances recoverable" and entered in the "Register of Advances Recoverable" as advances made to the Panchayat Union Engineer for departmental works and its adjustment watched in the Accounts Branch. The Engineer will maintain one imprest account in respect of all departmental works in Panchayat Union Form No.62. All Payments made by him whether for materials purchased for the specific work or for labour should be recorded in this register, classified for each work separately, giving imprest voucher numbers in the order of payment. This account will be closed when the imprest begins to run short and in any case at the end of each month and a copy thereof sent to the Commissioner along with the connected vouchers, whereon should be noted a reference to the relevant sanctioned estimate and copy of the materials account together with an application for additional imprest is required if any. A statement showing the materials taken from the stores and used on work should also be forwarded.

The accounts branch will check the imprest vouchers with reference to the estimate and schedule of rates as also the correctness of the

imprest will, if necessary, be sanctioned by the Commissioner. Disallowance, if any, made should be communicated to the Engineer to enable him to make a note of its in his imprest account raise the imprest balance to that extent and to take such further action as may be necessary in the matter.

Adjustment in accounts

9.57. An adjustment voucher (transfer entry voucher) crediting "Advances Recoverable" and debiting the respective work will then be prepared in the accounts branch, enclosing the imprest vouchers to the extent they have been passed, showing the expenditure against each work separately. The month's expenditure will then be posted in the Register of Estimates and Allotments.

9.58. In the case of materials transferred to a work from other works or from general stock besides making entries promptly in the accounts of materials, adjustment vouchers should be prepared and sent to the accounts branch immediately after the materials are transferred. It will be the responsibility of the accounts branch thereafter to see that the necessary adjustment is carried out in the month in which the transaction takes plece in the accounts and the Register of Estimates and Allotments.

Miscellaneous supplies.

9.58. All articles or materials purchased for departmental works will ordinarily be paid on bills in Form.No.63 supported by supplier's bills. If it is not possible or convenient to obtain from the supplier a receipt in the above form, the receipt given by the supplier may be accepted, but for the purpose for which the articles were purchased and a certificate as to the actual receipt of the materials, the correctness of the claims, the quality of the supplies and the reasonableness of the rate as provided in the bills should be recorded on the receipt.

Stock Account.

9.59. A stock account of materials should be maintained by the Engineer or overseer giving a continuous record of the receipts, issues and balances, this account should be maintained separately for each work in Form No.53. Supplies or road metal and other materials purchased separately for each work should be entered as receipts and issues for the work as expenditure, the balance being arrived at

in the column provided for the purpose on the completion of the work or at the end of the month, whichever is earlier. When materials are transferred from one work to another, they should be shown as minus entries in the accounts of the former work and as receipts in the account of the latter, necessary indication being given to the other work in each of the two accounts. Where materials are used, from general stock, the receipt for individual works should be entered in Form No.53 the necessary debit being given to the general stock account.

Road Metal Statement

9.60 Road Metal should be charged off finally against the estimates in which the collection of it has been sanctioned. At the end of the month, the Overseer or supervisor should submit a statement in Form No.53 showing the receipts and issues of road metal during the month and the balance at the road side at the end of it for each mile of every road. The Receipts should be checked with the payments for collections of metal and the issues with those for spreading. At the end of the year the Commissioner should satisfy himself of the actual existence on the road sides of the unused balance of metal shown in the metal account for March. For this purpose, he should either himself or through officers deputed, measure the stock of metal on the road side at the end of the year. All differences found should be brought to the notice of the Council for such orders as it may consider necessary. The balances as finally settled will form the opening balances for the next year's return, and credit should be taken for those in the estimates for that year.

9.61. A brief guidelines on the technical points and also working sheets to arrive at quantities of certain type of works are given in the annexure.

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Chapter 10

Instructions on Financial transaction on J.V.V.T. Scheme

10.1. Government have ordered that the funds released to the Panchayats will be kept in the Village Panchayat Consolidated Fund for the implementation of the schemes.

10.2. The Village Panchayat Consolidated Fund is operated at the Panchayat Union Level and the normal resources due to Village Panchayats are being credited to this fund. The expenditure relating to Village Panchayats is debited against this account. The expenditure is incurred by the President of Village Panchayat by drawing pay orders as and when necessary. The pay orders are honoured by the Block Development officer subject to their being recommended by the Extension officer (Panchayat) and Union Engineer depending on the nature of drawal.

10.3. According to the instructions issued in the G.O. the funds relating to the implementation of Jawahar Velai Vaippu Thittam allocated by the Project Officer - District Rural Development Agency is to be credited to this Village Panchayat Consolidated Fund. The Project Officer District Rural Development Agency should issue a cheque for the consolidated amount due to all the Village Panchayats in the Panchayat Union area in favour of the Panchayat Union Commissioner who will straight away remit the amount by credit to Local Fund II (VPC) and also give credit to the individual Panchayats in the Village Panchayat Consolidated Fund Ledger immediately according to the allocation indicated by the Project Officer.

10.4. Since the General resources and the earmarked funds given for the Jawahar Velai Vaippu Thittam are to be deposited in one and the same V.P.C. Fund account, separate identity of the earmarked funds will have to be ensured to avoid the diversion of the earmarked funds for other general purposes of Village Panchayats. Progress reports for the expenditure incurred may have to be culled out at any given point of time besides the monthly one. To separately identify the expenditure relating to Jawahar Velai Vaippu Thittam, the following instructions are issued.

10.4.a) The Chitta, Number Book and Cash Book for the V.P.C. Fund now maintained can be used for Jawahar Velai Vaippu Thittam also.

10.4.b) In respect of funds provided under the Jawahar Velai Vaippu Thittam, a separate ledger in the same VPC Form No.5 may be maintained at the Panchayat Union level for crediting the funds received from District Rural Development Agency and also for exhibiting the drawal of funds by the presidents for implementation.

10.4.c) The existing V.P.C. ledger may be called as "V.P.C. ledger No.1" which will contain exclusively the transactions relating to the normal resources and the normal commitments of the Panchayats.

10.4.d) The V.P.C. ledger No.II now ordered, will exclusively contain the receipts for Jawahar Velai Vaippu Thittam and the expenditure towards that.

10.4.e) The procedure already followed for drawal of funds, incurring of expenditure and maintenance of Accounts at Panchayat level will continue.

10.4.f) Whenever pay orders are presented by Presidents it should be accompanied by an annexure containing the details regarding the amount required. This annexure should hereafter bear a Rubber Stamp V.P.C. ledger I and V.P.C. ledger II (Jawahar Velai Vaippu Thittam) respectively.

10.4.g) This Annexure when presented should pass through the Extension officer (Panchayats) Union Engineer and Panchayat Union Commissioner (Regular) if it relates to V.P.C. ledger I and if related to V.P.C. ledger II (JVVT) through the Union Engineer, Addl. B.D.O. and then the B.D.O. who is the Panchayat Union Commissioner.

10.4.h) The pass book given to presidents under V.P.C. fund may also be separate viz. one for Regular transactions under V.P.C. Ledger No.I and another for V.P.C. ledger II (Jawahar Velai Vaippu Thittam).

10.4.i) The daily cash report to be sent to Local Fund Accounts should be separate viz. one for item covered by V.P.C. Ledger I and another for item under V.P.C. Ledger II (JVVT)

10.4.j) The pay orders should be arranged and stitched with reference to the annexure received from V.P.C. Ledger I and V.P.C. Ledger II Separately. This will enable the auditors to be appointed for the Jawahar Velai Vaippu Thittam to audit the vouchers relating to the scheme independently.

10.4.k) At the end of every month, the cash balance in the cash book should be tallied with the cash balance as per the V.P.C. ledgers I and II and the details of balance under each of the ledger incorporated in the cash books as an abstract. The Panchayat Union Commissioners should avoid delay in releasing funds to the Panchayats Presidents for implementation of schemes whenever pay orders are received from them. The Extension Officer (Panchayats)/Block Development Officer (Audit) (wherever available) are made personally responsible for verification of accounts at the Village Panchayat level and also about the proper accounting of the funds released under Jawahar Velai Vaippu Thittam.

(Commissioner of Rural Development's Lr.No.68983/Accts.IV /89 dt.28.6.89)

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Chapter 11

Audit of Panchayat Unions

11.1. The Auditor should see that the accounts are kept in proper form, whether all sums received or those which ought to have been received are brought into account and whether the expenditure is such as might lawfully be incurred. He should disallow such payments as not authorised and see that the Panchayat Union council, does not exceed its powers in sanctioning allotments and transfers. He should also ascertain also the total unpaid liabilities of the Panchayat Union.

11.2. The Commissioner should at the time of audit, produce all accounts, register, documents and subsidiary Registers and Vouchers. A report on the accounts of each Panchayat Union, will be prepared by the Examiner of Local Fund Accounts separately for each of the funds. He will forward 2 copies of the audit report to the Commissioner, who should return one copy, duly replied within 2 months of its receipt. A copy of such report will also be sent by the auditor to Divisional Development Officer, Collector and Director of Rural Development. Audit notes issued by the Auditors should be returned within 20 days and the objection statements returned by Registered post. The audit report together with the replies should be placed before the panchayat union council before they are sent to the Examiner.

11.3. If any audit objection raised during the course of the year has not been settled , the Examiner of Local Fund Accounts will issue a warning letter to Panchayat Union concerned about any loss incurred. If it is not made good or the audit objection settled within a period of two months he will proceed to surcharge according to surcharge and disallowance rules.

11.4. In the case of Village Panchayat the Audit Officer is Divisional Development Officer who is assisted by Extension Officer (Panchayats). In few Districts the system of Audit of village Panchayats through a District Audit Officer with the assistance of Auditors for Group of Panchayats in the rank of Block Development Officer is being implemented. The same guidelines prescribed for replying the audit will hold good for village Panchayat audit also.

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Chapter 12

Utilisation of Surplus funds

12.1 In the enlarged terms of reference made in G.O.Ms.No.1206, RDLA dt.21st June 1976, the Government have required specific recommendation of the Committee about the guidelines that should be given for the utilisation of surplus funds of Panchayat Unions. Subsequently in G.O.Ms.No.1531, RDLA dated 29th July 1976, the Government have issued orders regarding the items for which the surplus funds could be utilised and the authority competent to sanction such items of works from out of surplus funds. The following are the items of works accepted for being taken up from out of surplus funds.

i) Direct purchase centre and godowns to be operated by the Civil Supplies Corporations. It has to be ensured that the Civil Supplies Corporations will continue to occupy the godowns atleast for 10 years so that the Panchayat Union Councils can recoup the investment on such godowns.

ii) Drinking water supply:

a) Provision of wells including tube wells and deep bore wells

b) Deepening of wells in cases where the ground water cell gives clearance of the Assistant Geologist of the Technical Cell attached to the Collector's Offices.

c) Construction of ground level reservoirs

d) Construction of over head tanks without a distribution system in accordance with the procedure indicated under the Village Works Programme and subject to obtaining the permission of the Director of Rural Development wherever necessary as under Village Works Programme.

e) Improvements to existing wells such as construction of platforms

iii) **Roads.**

a) Improvements to roads (such as gravelling metalling, black tapping) vested with the Panchayat Unions or Panchayats.

b) Construction of culverts, bridges, causeways revetments, road dams, on the roads, vested with the Panchayat Union Councils and Panchayats.

iv) Construction of buildings, including construction of additional school buildings to the Panchayat Union Schools.

12.2. In partial modifications of the orders issued in the G.O.Ms.No.1531, RDLA dt.29.7.76, Government have issued order in G.O.Ms.No.310 RDLA Dept. dt.3.3.81 authorising the Collectors to sanction an expenditure upto 50% of the Surplus funds after keeping a minimum balance of Rs.3.00 lakhs as reserve and the proposals in excess of 50% shall be sanctioned by the Director of Rural Development.

12.3. The powers delegated to competent authorities to approve individuals works is fixed as follows:

Individual works costing upto Rs.1.00 lakhs	–	Collector
Individual works costing above Rs.1.00 lakhs upto Rs.3.00 lakhs	–	Director of Rural Development
Individual works costing above Rs.3.00 lakhs	–	Government

12.4. The Government also directed that the priority of items of works to be taken up shall be as follows:

a) **Water supply scheme:** Distribution system to Serve Harijan Colonies along should be taken up with the concurrence of the Director of Rural Development. Public taps in selected points only should be provided. There should be no street by street extension.

b) **School building:** Construction of buildings including construction of additional school building to the Panchayat Union Schools.

c) **Rural Works:** Improvements to roads such as gravelling metalling, vested with the Panchayat Union, or Panchayats. Construction of revetments, road dams on the roads vested with the Panchayat Union councils and Panchayats.

d) **Afforestation in Panchayat Lands:** It should be remunerative to Panchayat Unions.

e) **Simple Drainage works:**

f) Construction of thrashing floor:

The Government also direct that in the case of works to be taken up first priority will be for water supply schemes including the distribution schemes as mentioned above.

In the case of construction of school buildings construction of first building in each school will get first priority.

12.5. In the G.O.Ms.No.678, R.D. dated 25.8.87, the limit for sanction of individual works to be taken up from the surplus funds of the Panchayat Union has been revised as follows:

1.	Individual works costing upto Rs.2.00 lakhs	– Collector
2.	Individual works costing above Rs.2.00 lakhs and upto Rs.5.00 lakhs	– Director of Rural Development
3.	Individual works costing above Rs.5.00 lakhs	– Government

Proforma for approval of the financial position of the panchayat union for purpose of sanction of scheme from general fund

I General Fund

1. Name of the Panchayat Union :
2. Category :
3. Financial year to which the proposals relates :
4. Name of the work proposed :
5. Total estimated cost :

II Financial Details of the basis of budget

1. Opening balance under General fund accounts as per budget estimate for the financial year :
2. Closing balance under the general fund account as per the annual accounts of the previous year :
3. Difference between 1 and 2 above :
4. Total anticipated receipt under General fund account for the financial year as per Budget Estimate :
5. Total of column 3 and 4 :
6. Total anticipated expenditure under general fund account for the financial year as per budget estimate :
7. Anticipated closing balance under General fund Account for the financial year col.5 minus col.6 :
8. Provision required for the following item in case they have not been included in the budget for the financial year :

Details:-

a) Bills of any pending clearance from the proceedings financial :

b) Loans repayable :

c) Over drawal of grant pending refund :

d) Amount pending transfer to panchayats in respect of stamp duty local cess licence fees entertainment tax, fisheries shandy receipts etc. :

e) Amount required during the financial year for completion of the work if any sanctioned by the Collector from the general funds in the previous financial year. :

f) Amount required during the financial year for completion of the work if any sanctioned by the Director of rural Development from General fund in the previous year :

g) Other items if any to be specified for which provision has to be made during the financial year :

h) Total of (a) to (g) :

9. Receipts if any to specified expected to the realised which have not been taken into account in the anticipated receipts for the year in the budget estimate like Railway Cess Fund :

10. Financial position of the union col.6 + col.9 minus col.8 :

III.Details of the Net balance for purpose of sanction

1. Financial position of the Panchayat Union as indicated in Col.No.10 under item No.II :
2. Deduct reserve fund as per G.O.Ms.No.1651/RDLA dt. 29.7.76 :
3. Balance available col.No.1-2 :
4. Amount sanctioned if any by the Collector during the financial year so far from the General funds :
5. Amount sanctioned if any by the Director of Rural Development during the financial year so far from the general funds :
6. Total amount sanctioned by Collector and D.R.D. so far from the General funds in the financial year Col.4+5 :
7. Net balance available for purpose of sanction by D.R.D. Col.3-6 :

8. Revenue forgone under Local Cess or Local Cess Surcharge :

Net balance :

Certificate

I certify that

a) I have completely transferred all the revenue dues in Panchayat from the local fund deposit account No.I to Local Fund Deposit Account

b) I have completely transferred all the shares due to Local Fund deposit III account and production fund account.

c) I have completely transferred to T.Deposit account all the Provident Fund money kept in the local fund deposit Acct.I

d) I have transferred the Bonus interest due to teachers and other staff upto the end of the previous financial year from L.F.D. I to T. deposit account

e) I have wiped off all the minus balance available in L.F.D. Account III and production account by transferring from General Fund.

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Chapter 13

Panchayat Union Service Rules

13.1. In the P.U. there are three categories of staff working as detailed below:–

1. Govt. Staff like B.D.O., Extn. Officers, Dy B.D.O's Accountant and Assistant.
2. Junior Assistants., Typists, Cashiers who have been provincialised, but are paid by the P.U. Cls.
3. The staff belonging to P.U.C1. like Office Asst. Maty. Ayahs, Craft Instructors. Doctors & Staff in dispensary etc.

13.2. The Staff under category I are paid by Govt. and there is no responsibility for the P.Us. in respect of the commitment of salary pension contribution etc.

13.3. Regarding category II staff, they are governed by Govt. rules, but their pay and allowances and other expenses connected with them

are made from the P.U. funds. The P.U. has been paying contribution for the staff for their pensionary benefits and they are paid pension from the pension fund maintained by Examiner of F.Account prior to provinciliation. In respect of category III they belong to the P.U. and their salary and other benefits are to be borne by the P.U. in full.

13.4. The P.U. has its own service rules in general which has been incorporated in the Manual of Pt-Admn. The rules are generally the same as applicable to Govt. Servants. The above staff are also given the salary and other pensionary benefits on par with the Govt. Servants.

13.5. Regarding the P.U.Staff a pensionary funds has been created in which the pension contribution given by the P.Us. are credited and the account is maintained by the Exmr. L.F.Accts. He is the authority competent to indicate the pension payable which is to be sanctioned by the P.U. Cls. The disbursement of pension is done by the Exmr. of L.F.Acts. The pensionary rules relating to the P.U. have also been incorporated in the manual of Pt.Admn.

13.6. The pension scheme extended to the P.U. employees in various G.Os are detailed below:-

G.O.No & Date	Beneficiaries	Benefits extended	Remarks
1	2	3	4
1364/R.D. & L.A. Dt. 4.9.82	P.U., Town Pt. & Pt. Township employees who retired before 1.4.74	Adhec pension Rs.100/-	1. From Aug'82 2. To be met by local body 3.Contribution already paid need not be recovered.
2131/R.D. & L.A.Dt. 19.10.76 1300/RDLA Dt.22.5.74	ALL Pt Unions Town Pt. & Pt. Township employees retiring on or after 1-4-74	Pension scheme extended	10% contribution to be paid (2000 for LGGS subsequently emitted) Service to count from date of P.F. Admissibility.

G.O.No & Date	Beneficiaries	Benefits extended	Remarks
1	2	3	4
2744/Health F.P.Dt. 8.11.73	District Board Employees absorbed in Govt. Service.	Entire service including Dist. board service will qualify for pension.	
1523/Edn. Dt.20.8.74 344/PWD Dt. 7.3.75	District Board Employees absorbed in Govt. Service.	Entire service including Dist. board service will qualify for pension.,	
1741 RD & LA Dt.11.11.80	Erst while District Board staff employeed in Govt. Service in P.D. unit those employees in P.U. & Town Pt. who retire on or after 1.4.74	entire service counted irrespective of date of admission to P.F.	Contribution paid by the Dist. Board for Govt. to be refunded.
558/Rd. Dt.10-7-87.	Staff or erst while Dist. Board absorbed in Pt. development unit who retired before 1.4.74.	Entire regular Dist. Board service to count for pension.	Contribution paid by Dist. Board and interest to be refunded.
G.O. Ms. 29 R.D Dt. 10.1.89	Adhoc Pensioners	Regular pension including family pension-DCRG granted.,	

G.O.No & Date	Beneficiaries	Benefits extended	Remarks
1	2	3	4
234/RDLA Dt.17.2.84	Service of the employees of P.U.T.pt. and Panchayat Township.	Entire service from date of appointment will count for pension.	Management share pension fund contribution between the date of appointment and date of admission to P.F. to be deducted from pay at 6% with interest and remitted to provident fund maintained by Exmr.of L.F.Audit.
G.O.157 R.D. Dt.24.2.87 Former P.U. Employees absorbed in Govt. Service.	Entire service irrespective of P.F.admission will count for pension.		Contribution made by the P.U.Council to the P.F. of said persons together with interest should be refunded to Govt.

13.7. Initially the persons retired prior to 1.4.74 were given adhoc pension and that adhec pension also has since been regularised as regular pension with benefit of family. pension etc.

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Chapter 14

List of Panchayat Union forms

Forms NumberDesctiption of forms

1. Register of Immovable property
2. Stock account of money value forms
3. Register of Miscellaneous Demand

4. Register of Revenue yielding properities
5. Chalan for remittance of miscellaneous dues in to the Panchayat Union Office.
6. Account of fees managed Departmentally
7. Register of fruit-hearing avenue trees
8. Register of Miscellaneous sales
9. Choultry book
10. Yearly list of places used for industries for which licences are required
11. List of persons who have not taken out licences
12. Licence for industries and factories
13. Subsidiary Register showing fees on licences and permissions collected by the Panchayat Unions and held under deposits.
14. Licence for places for public resort
15. Register of encroachments
16. Register of encroachment fees
17. Application for licence/lease under sanction 82 of the Madras Panchayats Act. 1953.
18. Temporary receipt
19. Register of prosecutions
20. Notice of prosecution for failure to take out or renewal licences.
21. Vaccination fee receipt
22. Register of write-off
23. Register of remissions
24. Acquittance Register
25. Establishment bills
26. A.E.Establishments bills for elementary schools medical Institution Etc.
27. Absentee statement
28. Increment Certificate
29. Last Pay Certificate
30. Register of probationers
31. Register of increment certificates.
32. Service Register

33. Statement of immovable property possessed acquired or transferred
34. Statement of immovable property held
35. Certificate forms
36. Leave account of menials
37. Application for gratuity
38. Travelling allowance bill
39. Attendance Register of Members
40. Contingent Register
41. Contingent bill
42. Refund Voucher
43. Register of bills received
44. Register of bills passed for payment
45. Stamp account
46. Stock account of stationery
47. Register of Tools and plant
48. Log book
49. Suit Register
50. Ledger to be maintained by pleaders
51. Cash book to be maintained by pleaders
52. Estimate for works
53. Comparative statement showing the differences between the original and revised estimates.
54. Register of estimates and allotments
55. Measurement book
56. Statement showing the receipts, issues and balance of materials
57. Register of roads
58. Contract certificate
59. Final contract Certificate
60. Register of contractors
61. Personal ledger
62. Tender Register
63. Agreement for supply of goods minimum quantity

64. Agreements for supply of goods specified quantity
65. Contract agreement for major works
66. Nominal Muster roll
67. Nominal Muster roll (Inner sheet)
68. Imprest Account
69. Miscellaneous supply bill
70. Register of permanent advance
71. Register of advances recoverable
72. Register of deposits
73. Register of deposits lapsed
74. Register of investments
75. Register of loans
76. Appropriation subsidiary register
77. Security Register of Panchayat Union Employees
78. Panchayat Union Chitta
79. Number book for miscellaneous dues remitted into the Panchayat Union Office.
80. Register of Miscellaneous receipts.
81. Register of money orders
82. Chalan for remittance into treasury
83. Cash Book
84. Transfer entry
85. Transfer entry register
86. Petty cash book
87. Posting register
88. Annual Account
89. Abstract of account
90. Daily cash balance report for the Panchayat Union cash chest
91. Bill for medical grant
92. Miscellaneous receipts
93. Provisional receipt
94. Register of cheques received
95. Register of School meals grant
96. Permanent advance disbursement register

97. Register of assigned revenue, taxes and grants
98. Register of Local roads grant
99. Register of social education grant
100. Register of women and children's welfare grant
101. Register of grants for maternity centres
102. Register of reimbursements.
103. Register of compensatory grant (includes F.W. Schemes)
104. Register of receipts and adjustments of dues to the panchayats
105. Register of Village works grants
106. Register of discretionary works grant
107. Register of special D.A. grant for teaching and non teaching Staff in P.U. and aided schools.
108. Register of bills
109. Register of treasury bill book
110. Register of service books
111. Cash remittance book
112. Register of sanction to fixed charges
113. Register of measurement books
114. Register of books received
115. Register of Education grant disbursed to aided schools.

UC Utilisation Certificate.

Pension & Family Pension — DCRG

3500 -2100 — 13% — 97%

3501-6000 — 9% minimum 455/- — 73% min. 339[illegible] max. 416

6001-and above — 8% " 540/- — 63% mini: 4380/-

Apprendix I

House Tax Levy

Schedule I (See section 120(3-A)

Basic of levy		If the tax is levied every half year				If the tax is levied every year			
		Minimum rate per half year		Maximum rate per half year		Minimum rate per year		Maximum rate per year	
a)	If the tax is levied on the basis of the capital value	1/16 percent of the capital value		1/2 percent of the capital value		1/8 percent of the capital value		One percent of the value	
b)	If the tax is levied on the basis of the Annual value.	One percent of the annual value		10 percent of the annual value		Two percent of the annual value		20 percent of the annual value.	
e)	If the tax is levied on the basis of classified plinth area	Rs.P		Rs.P		Rs.P		Rs.P	
(i)	Terraced	0.75	Fer every 9.25 Sq. Metre or part there of the plinth area	3.00	Fer every 9.25 square metres of part there of of the plinth area	1.50	For every 9.25 Square metres or part there of the plinth area	6.00	For every 9.25 Square metres or part there of the plinth area
(ii)	Partly terraced and partly titled or thatched	0.50	-do-	1.50	-do-	1.00	-do-	3.00	-do-
(iii)	Tiled	0.40	-do-	1.00	-do-	0.80	-do-	2.00	-do-
(iv)	Partly tiled and partly thatched	0.25	-do-	0.75	-do-	0.50	-do-	1.50	-do-
(v)	Thatched	0.20	-do-	0.50	-do-	0.40	-do-	1.00	-do-

This schedule was substituted for the Original Schedule I by seetion 6 of the Tamil Nadu Panchayats (amendment) Act. 1969 (T.N. Act. 8 of 1969)

Appendix 2

Cement Adequacy Statement

(Adopting 1 cum cement 1440 kg. and Metric Data)

			Per	Cement in KG
C.C.1.4.10 using (0.38/4x1440KG)	(1y2" metal)	40 metal	M^3	136.80
C.C.1:4:8 using (0.45x4x144KG)	-do-	-do-	M^3	162.00
C.C.1:5:10 using (0.45/5x 1440KG)	-do-	-do-	M^3	129.00
C.C.1:2:4 using (0.45x203x1440KG)	(3/4 metal)	20mm metal	M^3	324.00
C.C.1:1:1/2:3 using (0.45x3x1440 KG)	-do-	-do-	M^3	432.00
C.C.1:3:0 using (0.45x3x1440 KG)	-do-	-do-	M^3	216.00

Brick work using II and III Class bricks (19cm x 9 cm 5.7 cm)

1:30	27/3x1440 M^3	105.60	1.50	0.22/5x1440	M^3	77.76
1:40	27/4x1440 M^3	97.20	1:6	0.27/6.1440	M^3	64.80
Brick work using stock bricks (9"x4.3/8"x2.3/4")						
1:3	0.25/3x1440 M^3	120.00	1:5	0.25/5x1.440	M^3	72.00
1:4	0.25/4.1440 M^3	90.00	1:6	0.25/6x1440	M^3	60.00
G.O. Ms. No.884 RDLA Dt.15.5.81						
Cement should be supplied only on payment of Cost in advance.						

Brick Work Using country bricks (81 2x4 - 14x2)							
1:3	0.30/3x 1440	M^3	144.00	1:5	0.30/4x 1440	M^3	86.40
1:4	0.30/4.1 440	M^3	108.00	1:6	0.30/6x 1440	M^3	72.00
Plastering with C.M. 12 mm thick:							
1:2	0.14/2x 1440	10(M^2)	100.00	1:4 - 0.14/4.1 440	10(M^2)	50.40	
*****							
1:3	0.14/3x 1440	10(M^2)	67.20	1:6 - 0.14/6.1 440	10(M^2)	33.60	
*****							
				1:5 - 0.14/5x 1440	10(M^2)	10.32	

Plastering with C.M. 20 MM thick.

1:2	0.22/2x144 10(M^2)	158.40	1:4	0.22/4x144 0	10(M^2)	79.20
1:3	0.22/3x4x1 440 10(M^2)	105.60	1:6	0.22/6x144 0	10(M^2)	52.80

Cut stone Masonry:

1:4	0.16/4.1440 cum	57.60	1:5	0.16/5x144 0	cum	46.08

Randum Rubble Masonry (arch)

1:4	0.28/4x1440	M^3	100.80
1:5	0.28/5x1440	M^3	80.64

Randum Rubble Masonry:

1X3	0.34/3X1440	M^3	163.00
1:4	0.34/5x1440	M^3	122.40

1:5	0.34/5x1440	M^3	97.92

Coursed Rubble Masonry (first Sort)

1:4	0.28/4x1440	M^3	100.80
1:5	0.28/5X1440	M^3	80.64

Randum Rubble Masonry:

Bills pattern Flooring:

In C.C. 1:3 using stone cutting 3/4/10(M^3) 117.00

1 thick 10($M^{3)}$ 146.25

Special ceiling plastering in C.M. 1:3 - 10 Sqm 48.00

Pointing with Ġ.M. 1:3 for 10 Sqm

0.04/3x1440

Flush pointing for brick work etc.

1:3	0.06/3x1440	10 Sqm.	28.80
1:4	0.06/4x1440	10 Sqm.	21.60
1:5. 0.06/5x1440	10 Sqm.	17.28	
1:6	0.06/6x1440	10 Sqm.	14.40)

Flush pointing for R.R. Masonry etc., +

1:3	0.09/3x1440	43.2
1:4	0.09/4.1440	32.4
1:5	0.09/5x1440	25.82
1:6	0.09/6x1440	21.60

Laying of processed tiles in C.M. 1:3

C.M. 1:3 0.12/3 x 1440 57.60
Pointing with C.M. 1:3 19($M^{2)}$ 10.2010 Sqm76.80

Laying flat tiles 2 course in C.M. 1:3

C.M. 1:3 27/3x1440 129.6010 Sqm

pointing C.N. 1:3 x 10($M^{2)}$19.20

20 bags in ton 1 bag x 50 Kg

1($M^{3)}$= approximately x 10($M^{2)}$

1:5 - For walls plastering 12" thick

1:3 - For flooring purpose 12mm thick

C.C. till path 0.45 x 0.45 x 0.05 = 162($M^{2)}$

2mm Thick = 1(M^3 x 324 Wkg.

Appendix 3.

Guidance of Technical Points.

G.O.Ms.No.248 RDLA Dt.18.2.78.	: Ledger of Roads: Prescribed from to the main thinned ordered purpose of maintaining the ledger of roads is to watch periodical of metalling or renewal of roads (i.e.) Black topping - once in 6 years water bound - Mecadam once in 3 years. Vide Chief Engineer's II & RW Lr.148541/12/74 II & RW Dt.20.10.76
Article 304 of Highways Manual Volume I	: Dead man to be removed within 15 days from the date of check measurement otherwise payment to be deducted to 10% of the outlay of the earth work done.
Centering charges	: Separate charges for centering is not admissible as this item of work include in the R.C.C. 1:2:4 using 20mm Jelly for covering slab.
Chief Engineer H&RW Circular Letter No.28046/L3/74-75 dt.15.5.75	: Well gravel collection and stacking 16% to be deducted for voids.

G.O.Ms.No.848 HDLA dt.9.6.82	: Penal Recovery for each day shall specified in the agreement. To prevent the contractors taking advantage of rates in particular item works, additional entrustment or work more than the specified quantities in the agreement should be deprecated. Similarly in respect of works where the rates are disadvantageous to the contractors, the contractors should not be allowed to discontinue or do lesser quantities than specified in the agreement.
Chief Engineer (PWD) Circular No.Accts/MG/206/74 Dt.12.7.74 (Page 317 of Technical Officers guide. Technical Postsman Association	: **Using Cement: Contractor's Own Cement.** It will not be correct to permit the Contractor to use his own cement when Department supply has been effected in part.
C.E.(B)'s No.AC.1/103469/73 /Dt.12.4.74 CE Irr./No G3/3298/74 Dt.10.12.7	: **Excess issue of Cement:** At double the issue rate may be effected by imposing specific condition in the agreement.

(Steel Wastage: 5% over the theoretical requirement is allowed) C.E. (G) Lr.No.455/AEI/17066/80 Dt.20.10.81.

For Vide:

C.E.(GI)'s Lr.Works II/2 67508/L7813/Dt.19.9.78	: 40%for voids shall be adopted for compact and proper stocking of plasted Rock but such percentage of deduction shall be increased for loose or improper stacks.

Tender Register

C.E.(GI)'s No.A.C.II/362225/68-12/dt.12.9.69	: Order of the acceptance should be recorded by the officer, who is accept the tender.

Time limit for deciding tender

G.O.Ms.No.1588/PWD/Dt.14.3.63 and 907/dt.4.6.73	: Tender should be finalised and decision taken and communicated at the most within another from the date stipulated for receipt of tender.

Single Tender

C.E.(B) I Lr. Works III/4/73 Dt.15.3.73 page 83 of T.O. Guide Vide G.O.185. RDLA Dt.1.12.82	: Single tender should not be accepted as a matter of course. Reasons should be recorded personally by the officer before accepting the single tender.

Spiliting up of works

G.O.Ms.NO.805 PWD Dt.7.6.76 Para 160 of T.N.P.W.D Code	: The intention should not be to avoid sanction or acceptance by higher authority and there should be adequate safeguards prevent of powers by subordinates.

Withheld amount refund-procedure

G.O.Ms.165 P.W.D.	: 2% of the total value of the work should be retained for a period of two years reckoned from the date of completion of work in order to enable the departmental officers to watch the effect of all sections of the work.

More than one Name:

G.O.Ms.987/PWD Dt.5.7.76 C.E.(GI) No.Works II(2) 97793/80 Dt.20.7.80	: No contractor shall be permitted to get himself registered under more than one name in the same territorial area.

Appendix 4.

Check Slip For The Closures Of Work File:

1. Name of the work ..

2. Estimate No. & Year ..

3. a) Original estimate sanctioned in P.U.C, Roc. No. ..

   b) Revised estimates sanctioned in P.U.C. Roc. No. ..

4. a) Who is to accord technical sanction ..

   b) Has it been obtained ..

5. Whether tenders were invited allowing time as per rules ..

6. If so, number of tenders received ..

7. Whether the work was entrusted without inviting tender ..

8. Whether the work was given to Panchayat ..

9. Whether the tenders received are at below estimate rate or above estimate rate ..

10. Amount of the tender deposit ..

11. Name of the lowest tenderer ..

12. Whether sanction is obtained for premium tender ..

13. Whether agreement has been executed by the contractor and when ..

14. Date of commencement of the work ..

15. a) Date of completion of the work ..

    b) Date of completion as per the agreement ..

16. Explanation of the Contractor for the delay ..

17. Amount of agreement ..

18. Value of the work done ..

19. Explanation for work done over and above the estimated values ..

20. Date of measurement by the overseer/Union Engineer ..

21 Date of check measurement by the Union Engineer/Assistant Engineer. ..

22. If completion reports were sent along with the final bill ..

23. Were there any deviations,, if so were they covered by approvally compentent authority ..

24. Are the items in the bill in order as given in the estimate and in Agreement without any change whatever. ..

25. Has check measurement certificate been recorded in the case of final bill both in the M. Book and in the Contract Certificate ..

26. Whether road materials supplied have been brought to Statement of materials at site and Valuation arrived at (please note page No. of Stock accounts and M. Book.) ..

27. Have materials, such as cement and Pipes been issued. If so the Quantity issued. ..

28. Whether the cost of materials supplied recovered in cash or deducted in bills fully. ..

29. Whether deductions have been made on account of previous payments and other disallowances (please give details of recoveries.) ..

30. Whether tender percentage has been deducted and if so the amount. ..

31. Whether 5% of the total amount is deducted for part payment and incomplete work. ..

32. Page No. work and No.of M. Book where in measurements were recorded ..

33. Has the contractor signed the certificate in M.Book accepting the measurement ..

34. Whether entries have been made in the Register of Estimate and allotment Vol. No. ..

35. Whether entries have been made in the personal ledger. ..

36. Whether old materials obtained by blasting dismantling of old structures if any,, accounted for ..

37. Whether the Government grant and contribution have been realised ..

38. Whether dead man removal certificate obtained ..

39. Reasons for Excess collection of metal more than the required quantity. ..

Appendix 5.

Inspection Notes of Works Branch and Maintenance of Works

1. Block Name ..
2. Place of Construction/Execution ..
3. Name of Block ..
4. Estimated amount sanctioned for the work ..
5. Is there any revised estimate for the work? ..
6. Is a register of tender deposits maintained? ..
7. Have competitive tenders been invited? If not has the approval of the competent authority been obtained? ..
8. Have proper publicity been given while calling for tenders as prescribed in para 73 of the works code? ..
9. Is the tender correspondence file with tender notices, tenders cum-statement acceptance to tenders etc., available Irregularities if any in the acceptance of the tenders ..
10. Are there any cases where a tender other than the lowest has been accepted? If so, is a confidential record of the reasons for doing so maintained. ..
11. List out the irregularities if any in the method of receipt, consideration and disposal of tenders. ..
12. Are all the tenders accepted by the BDO within his powers? and limitation of powers there on? ..
13. Is there cases of negotiations with the Contractors. Is the procedure prescribed in para 86 of the works code followed? (Are there any departures?) ..
14. Are there any cases of entrustment of works in nomination? If so, are the reasons for waiving the tender call justificiable? ..

15. Whether such works on nomination is approved by the competent authority ..

16. Are the rules prescribed for the preparation of tender schedules in appendix II of the works code scrupulously observed? ..

17. Are the tender notices free from ambiguties? Do they contain list of materials to be supplied and the rates to be charged to the contractors? Are the rates adopted in the tender notice are the same as those in the estimate rate? ..

18. Are the rules prescribed for the receipt and opening of tenders strictly followed? ..

19. Are preparation and scrutiny of comparative statements made carefully and are there any defect or irregularities? ..

20. Is the register of tenders maintained properly. (List out the irregularities if any in the maintainance) ..

21. Is E.M.D. Register being maintained? ..

22. Is the prescribed security deposit being collected in all cases? ..

23. Are there any cases of revision of rates in accepted agreements? if so the sanction of the competent authority is obtained? ..

24. Are there any cases of works having been started before execution of the agreements? ..

25. Is the Register of Measurement book maintained properly. ..

26. Are the measurement of work recorded by the competent Divisional Officer properly and the check measured by the Assistant Engineer or Divisional Engineer wherever necessary before the bills are paid? ..

27. Is the check measurement done with discretion, so that atleast not less than 50% of the items measured (judged by money value) are covered by the check measurement? ..

RURAL EXTENSION TRAINING CENTRE
PATTUKKOTTAI

28. Has the Divisional Engineer check measured works evenly spread during the year at 2 per calendar month ..

29. Have all the completed measurement books in respect of works for the which final bills have been paid been returned to Office for record? ..

30. Are there cases of any loss of M. Books? If so what action been taken? for their write off? ..

31. Are the M. Books maintained properly in accordance with the instructions contained in para 12 (b) of the works code? ..

32. Are there any cases of entries by unauthorised persons in M. Books? ..

33. Are there any cases of discrepencies in the dates of measurements in M. Books. ..

34. Are standard measurement books maintained for all completed buildings? ..

35. Do the M. Books show

(i) That the M.Book has been checked by the ADE/Dt. ..

(ii) That the entries have not been tampered with ..

(iii) That all corrections due to additional alteration in the buildings have been made in the M. Books and attested? ..

① தள மதிப்பு : கட்டிடங்களின் மதிப்பு × 13/100 =

க.வெ.மதிப்பு + = ——

② தேய்மானம்; தள மதிப்பு × 1/2 × 66/66 =

③ இரவு ஆய்வு : க.வெ.மதி. × 20/100 =
பராமரிப்பு.

செ.பெ.மதி. + =

× 1/4 = 66 =

4. இ.தே. க.மதிப்பு × 30/100 = ——

PART II

OFFICE PROCEDURE

District Office Manual

1. All the public offices have to respond to the requests of the public, whether they are made orally in person or over phone, or in writing. The proceure to be followed for this purpose and the Registers to be maintained in this connection are detailed in the Book called "District office Manual".

The system of maintaining the records which are detailed in the District Office Manual as it stands today, was introduced by one Mr. Tottenham, who was a Civil Officer in British India and later as an Administrator in the State of Pudukkottai.

His system is slightly different from Dr. Mc. Clean's Disposal Number System which Mr. Tottenham replaced. Mr. Tottenham designed this system to suit the Collector's Offices and Offices subordinate to it. All the Departments are now following it.

The system is explained in the following paragraphs.

Office Order Book

2. Instructions of the Head of Office to his staff should be incorporated in a Book called Office Order Book.

Each office orders should be given separate serial number for each calendar year. The copies of orders issued should be supplied to each Drafting Clerk.

The Office Orders issued from time to time and filed in the Office Order Book should be reviewed by the Section Head or the Head of Office, once in every six months and obsolete orders removed whenever necessary.

Attendance Register

3. An Attendance Register should be maintained in the prescribed form and kept in the custody of the Section Head (Head Ministerial Officer) Clerks must initial in it as soon as they come to office. It will be closed 10 minutes after the office opens and will be laid before the Head Ministerial Officer with the Casual leave and the

late attendance reports. An abstract in the following form should be put up beneath the last entry in the register:-

(i) Number on roll.

(ii) Number present.

(iii) Number on Casual Leave/Compensation Leave.

(iv) Number on permission.

(v) Number on other duty.

(vi) Number absent.

(vii) Total.

(viii) Initials of the Head Assistant/Superintendent/Manager.

(ix) Initials of Head of Office.

(x) Late Attendance with permission –Actual time of attendance to be noted.

Late Attendance

4. If anyone does not attend office punctually the word 'Late' will be entered against his name in the column for that date; if he comes later on, the hour at which he arrives should be entered by the Head Ministerial Officer. Those requiring permission to attend late must apply for it before hand whenever possible. 9.45 a.m to 5.45 p.m being the working hours, attendance after 9.55 a.m. up to 11.15 a.m without permission will be treated as late attendance. Absence up to 1.30 p.m. with or without permission will be treated as casual leave for half-a-day. Any day on which a member of the staff attends office after 1.30 p.m. with or without permission will be treated as casual leave for the day.

Forfeiture of half-a-day's casual leave and day's casual leave will be effected for every three days late attendance with permission and without permission respectively in a calendar month. If a member of the staff has no casual leave at his credit, the compensatory leave to his credit should be cut. If he has neither casual leave nor compensatory leave to his credit, a day's earned leave should be cut. If the late attendance is habitual the officer incharge of establishment will award such punishment as he considers necessary in the interests of discipline. (Paragraph 4(1) of D.O.M. late attendance as amended

in G.O.Ms.No.741 Personnel and Administrative Reforms (per A) Department, dated 24th July 1984.)

Casual Leave Register

5. Application for leave (including extension of leave) must be made and orders on them obtained before the leave is taken or the applicant is due to join duty. Absence in anticipation of sanction will only be condoned if the necessity for the leave or extension could not have been foreseen.

A Register of Casual Leave and Compensatory Leave should be maintained in the following revised form. (vide item XVIII of Appendix B of D.O.M., G.O.Ms. No.1152, Personnel and Administrative Reforms (Per-A) dated 24th November 1980).

Note:- Though every Government servant is eligible for 12 days of casual leave in a year care should be exercised not to sanction more than the eligible leave to temporary staff so that a contingency may not arise when excess over the eligible leave could not be regularised.

(Paragraph 7 of D.O.M as amended in G.O.Ms.No.454, personnel and Administrative Reforms (Per A) Department, dated 10th May 1984.)

Distribution Register

6. Tappals should be machine-numbered. It should be ensured that the enclosures received with tappals, such as documents, cheques, service registers, etc., are entered in column (2) of the Distribution Register. It should be noted whether there is any omission to acknowledge the receipt of the tappals, on the part of the Clerk's on any particular date.

The Section Head should initial at the foot of the last number for each day. The Head Ministerial Officer should check the Distributor Register daily and see that all the Tappals have been properly distributed to the sections and acknowledgements of the concerned clerks obtained.

While submitting the Register daily to the Head Ministerial Officer, a certificate should be appended as follows:

"Certified that all the tappals received today have been numbered and distributed to the concerned Assistant/Junior Assistants and their acknowledgements obtained."

Personal Register

7. The Personal Register is the most important register which every Assistant/Junior Assistant has to maintain. If this is properly maintained, the stage of any paper received in an office can be easily ascertained. It is the duty of the heads of sections and of the Head of Office to check the Personal Registers thoroughly and to see that delays do not occur, and that no paper is shelved without action. The Personal Register should be checked by the Section Head and by the Head of the Office every month. The Section Heads should check the Personal Register in the presence of the clerk concerned with reference to all his pending files. In a percentage of cases, the date appearing in column(3) of the Personal Register should be compared with the date stamp on the correspondence in the current file and with the date stamp entered in the Distribution Register. Any grave delay or irregularity must be reported to the Head of Office at once. If any file, whether, current or disposed, of cannot be found when it is wanted, the Head of Office should be informed at once.

8. **Brought Forward Register:** Consequent to the dispensing of detailed Arrear list in Form X of Appendix B of District Office Manual, a system of Brought Forward Volume of Personal Register has been introduced in G.O.Ms.No.188, Personnel and Administrative Reforms (Per A) dated the 24th February 1978 and paragraph 20(2) of District Office Manual has been amended.

Cases of the previous year remaining undisposed on the first April should be brought forward in a separate personal register and given separate serial number. After this is done, the volumes of the previous year should be sent to the Records before 15th April and the acknowledgement of the Record-keeper obtained on the first volume of the new year. After an abstract of files pending for over three months, over six months and over one year can be struck in this volume itself below the last current brought forward in this register on the first April.

The Head of Office should check the Personal Registers once in a month according to a programme of check prescribed in an office order.

Each Personal Register should be accompanied by a Running Note File which will last for the whole calendar year. The same Running Note File should be used also for the periodical register, reminder

dairy and stock file maintained by each subject Assistant/Junior Assistant. Separate Running Note File should be maintained for other special registers which are checked periodically.

The Head of Office/Section Heads will note their remarks at every inspection in the Running Note File and not in the registers. Questions asked in these notes are to be replied with in 48 hours. All the Running Note Files should be sent to the Record Room by the Assistant/Junior Assistant soon after the beginning of the next calendar year and the acknowledgement of the Record-keeper obtained in the front page of the new Running Note File. There should be an index on the front page of the Running Note File in the following form:

Date Prescribed for check	Officer to whom due for check.	Date on which put up for check.	Date of actual check by Officer with initials	Date of submission of reply to querries in the R.N.F.	Date on which reply was seen by the checking officer with initials.
(1)	(2)	(3)	(4)	(5)	(6)

9. The following are the important points to be noted in checking the personal register:

(i) Whether all papers received are registered daily in the order in which they are received as per the Distribution Register number.

(ii) Whether all files pending for more than three months have been transferred to the Brought Forward Volume of the Personal Register. (Vide paragraph 20(2) of District Office Manual as amended in the G.O.Ms.No.188, Personnel and Administrative Reforms (Per A) dated 24th February 1978.)

(iii) Whether the papers are registered intelligently (i.e.,), the title and index are uniform as in the prescribed form to enable the tracing of the file;

(iv) Whether in the case of linked cases, columns(9) and (10) of the number are fully filled up;

(v) Whether there are delays in (a) Initial action; (b) in subsequent action; in sending reminders;

(vi) Whether records have been over to the Record Clerk without much delay;

(vii) In the case of transferred current, whether the serial number and acknowledgement of the Assistant to whom transferred is obtained and

(viii) Whether the Section Head/Manager has checked the Personal Register on the due date etc.

Reminder Diary

10. All Officers while checking the Personal Register should also check this register to see whether it is maintained up-to-date and action is taken on the dates noted in the reminder diary.

Reminder Diary (Form)

Due Date of action	Current numbers (this should be ringed off after section taken on the due date or earlier.)	Actual date of action taken.
(1)	(2)	(3)

Periodical Register

11. Consolidated Periodical Register: No periodicals should be entered in the Personal Register. Every periodical due to or by the office is assigned a number in the list of periodicals. This number is a permanent one and does not vary from year to year. There should be a consolidated list of periodicals, for the whole office. When a periodicals return is discontinued at a later date, the number should not be deleted; but it should be allowed to continue with the entry "Discontinued" entered against it quoting the authority for the discontinuance in the remarks column. In such a case, the serial numbers of succeeding periodical should not be altered.

Periodical Register of Subject Clerk.

12. Each subject clerk should maintain a Periodical Register for returns due to and from him. The clerk in filling up the heading of the register at the beginning of the year, should leave sufficient space to allow the complete entries for the year being inserted under one heading.

In order to check delays in the submission of periodicals, there should be attached to the front-page of the periodical Registers of each Assistant/Junior Assistant a calendar showing by month and date,

all the periodicals due from his seat in the front page of the Periodical Register indicating the numbers of the periodicals due on particular date under the concerned month and the numbers may be ringed off after the periodicals are despatched. This calendar should checked at the time of the check by the Head of Office.

Stock Files

13. Permanent files of important orders should be maintained for easy reference and must be carefully kept up-to-date. The filling is a convenient method of keeping important orders of Government. Head of department which are required for frequent reference. The Head of Office will prescribe by an office order for what subjects they should be maintained.

Whenever an important order is received or issued containing general instructions on one of the subjects for which a stock file is maintained the Head of Section that deals with that subject will see that the original order is put into the appropriate stock file and that a slip containing a reference to the page of the file where the order is to be found, is at the time placed in the record file. If an order filed in a stock file is superseded by another or when an order becomes obsolete the Head of the Section that deals with the subject will see that the order which has been superseded or the one that has become obsolete as the case may be is removed from the stock file and placed in the record file.

Each stock file will have a table of contents prefixed to it giving (1) the number and date of each paper filed; (2) its title; and (3) the page in the file where it will be found. The pages of these files must be neatiy numbered in red ink.

Fair Copy Register

14. As soon as a draft has been approved whether as a reference or as a disposal, the Assistant/Junior Assistant dealing with the file should send the approved office copy to the Typist with all enclosures that are to accompany it. The Assistant/Junior Assistant will first see that full instructions are noted on the drafts such as whether it is a reference or a disposal and if a disposal, its nature, 'R', 'D', 'K', 'L' or 'N' the Person or persons to whom it is to be sent and if the whole of it is not be communicated to all of them, the portions to be communicated to each, the enclosures that are required to accompany it and how many spare copies are required for the purpose; whether the communication should be sent by Register Post

and if so, whether the addressee's postal acknowledgement is necessary; and whether it is urgent or very urgent, if any other papers are to be copied and sent as enclosures, they should also be handed over to the typist with suitable instructions.

Fair Copy Register

Serial number	Number or description with date of approval of the draft.	Date of receipt issue.	Date of despatch.
(1)	(2)	(3)	(4)

At the end of each day, the typist should put up an abstract in the Fair Copy Register as shown below:

Opening balance ____________

Number received ____________

Total

Number of drafts fair copied ____________

Balance

____

Stamp Account

15. In this, entry should be made regarding the total value of the stamps on each batch of letter sent by post and the total daily expenditure and balance at the end of the day.

This is one of the registers to be checked daily by the Head Ministerial Officer or the Personal Assistant concerned.

Arrear List

16. Each Junior Assistant/Assistant should on the first of every month prepare an abstract of pendency from the brought forward volume of Personal Ledger in Form VII under Appendix 'B' in the District Officer Manual. The papers to be entered in it will be all papers (now currents) received upto the previous day and remaining undisposed of.

The consolidated abstract arear lists should be prepared for the office as a whole and put up to the Head of Office not later than 10th of every month. The Head of Office should critically review the progress of disposal and pendency with special reference to over six months and over one year cases and issue necessary instructions to the staff.

Business Returns

17. To enable the Head of Department to watch the progress of business in the Regional District Offices, half-yearly statements should be submitted to the Head of the Department in the form given in Appendix 'F' of the District Office Manual by the 20th of the month following each calendar half-year. Similarly statement should be obtained from their subordinate office and reviewed together and a copy of the review submitted to the Head of Department by 20th of the month following the calendar half-year.

Call Book

18. The Head of Department and the Government sometimes call for report to be submitted after a year or so (e.g.) on the working of some rules or on the adequacy of some establishment or the need for retaining it. Sometimes the Head of office may call for such details from his subordinate officers such calls need not be kept open till the time for the reply to them arrives. They may be closed soon after every thing that can immediately be done has been done and will then be entered in separate register in Form-VIII given in Appendix (B) (C.F.223) so that they may not be lost sight of. The samething may be done when a paper cannot be disposed of till a suit is decided which may take years and in other similar cases at any rate within a period of six months.

No paper should however be transferred to the Call Book unless (not even the issue of reminders or the receipt and filling replies on it) is due in the office for a period of six months whether that period ends with a half-year or goes beyond it.

For the sake of convenience "Calls" may be entered against the 10th or 20th of the month although there is no objection to "Calls" being noted against the other dates of a month.

Arrangements for Preservation of Records

19. The Record Room should be kept in good repair, protected from white ants and be water-tight. It should be kept clean and secured from entry at all points and sufficiently lighted. All possible precautions should be taken against fire.

The records are methodically arranged as papers are received. The Record-keeper acknowledges the receipt of the disposals in the distribution register.

Record Issue Register

20. Clerks are not to enter the record room and take out records for themselves. They must obtain the records required for reference by sending the prescribed requisition slips properly filed in to the record-keeper. On receipt of the requisition slips in the record room, the Record-keeper will see that the records are properly taken out that the slips are put in their places and that the records issued are entered in the Record Issue Register which will be in Form XIV of Appendix 'B' of the District Office Manual. The Record issue Register and the records taken out will be then sent to the concerned Assistant/Junior Assistant who will at once acknowledge the receipt of the records in the Register and return it to the Record-keeper.

Destruction of Record

21. Records must be destroyed punctually after the expiry of the prescribed period. Records should be kept for a clear period of 1, 3, to 10 years depending as they are 'L', 'K', 'D', etc. disposals. In calculating the period of retention the year of disposal and the year in which they are actually destroyed should be excluded. A list of classes of records to be destroyed (Lodged disposals of 'D'. Disposals of 19.... except Nos.......... and so on) will be prepared and approved by the Head of Office. After the papers have been destroyed the Head Ministerial Officer will certify at the foot of the list that the papers in the list have been destroyed except such as have been ordered to be retained permanently or for a certain period, which files will be specified by their numbers. These lists will be carefully filed and preserved in the record room in a special bundle.

All R. Disposal files should be reviewed after 30 years and destroyed if not required. The Head of office should personally scrutinize the 'D' and 'R' disposal files in their respective offices. In the case of 'D' disposal requiring further retention they will be converted as 'R' disposal. In the case of 'R' disposal file the results of the review should be incorporated in a list in Form XVII in appendix 'B' of the District Office Manual.

The inspecting officer should make a test check during the course of the inspection and record their views in the list. The orders should

be implemented only after the annual inspection of the office is completed.

Trunk Call Register - Maintenance of and Curtailment of the Trunk Call Charges.

22. A Trunk call Register will be maintained in the form prescribed in Item No. 49(4) under Appendix 5 to Tamil Nadu Financial Code, Volume II.

Register Of Trunk Call Made From Phone No.................(Town)

Date and time of trunk calls	Nature of trunk calls (Ordinary, urgent or immediate whether particular person call.	Whether concessional rate applies and if so what.	Trunk Calls booked by.	Trunk call to who at what station and number.	Purpose of call.
(1)	(2)	(3)	(4)	(5)	(6)

23. **Study of Manuals - Stock Files - Reviews**: The officer who takes charge of the new office should as early as possible go through the Departmental Manuals and acquaint himself of the various provisions and procedures to be followed. Study of Stock Files is also necessary to be posted with information about the latest orders of Government and the Head of the Department. The latest reviews by the Head of the Department on the various periodical progress reports can also be usefully gone through to note the action to be taken for making up the deficiencies, if any, and expedite progress of work. A study of the last office inspection report will throw a lot of light on the state of affairs of the office and what his direction of approach should be.

24. **Maintenance of discipline in office:** Discipline can be enforced only by good example. All the members of the office should attend office punctually. while in office, they must attend to their work and not waste their time. They must try to maintain perfect silence and if they have occasion to talk, they must do in a low voice so as not to disturb others. They should not divulge to any outsider or to other members of the establishment any information (whether

expressly marked confidential or not) that may have come to their knowledge in their official capacity. If any advocate or petitioner or other private person applies to them for such information they should refer him politely to the Manager. They must of course not accept any presents or remuneration from a visitor, party or other persons coming to the office on business nor lay themselves under obligation to such persons in any other way.

If any member of the office establishment has any grievance he may represent it to the Head of the office in person. However, it is more convenient if such representations regarding claims to promotion and such other matters are reduced in writing, so that their contentions can be examined in detail with reference to the records. Long-winded verbal representations are apt to be forgotten and will not be beneficial to the person making the oral representation.

The office should be kept clean and tidy. A waste paper basket can be kept within convenient distance of staff members; else the staff will throw the waste paper on the floor. Stationary records must put away tidely in the almirahs and not left on the tables and on the tops of almirahs exposed to dust.

The office and officer's room must be properly swept and dusted daily and the Duffadar or head Office Assistant is responsible to see that this is done. He must be in office half-an-hour earlier to the commencement of the office. The Manager, Head Clerk and the Head Office Assistant should attend the office half-an-hour early and supervise the work of the sweepers, etc. atleast once a week.

25. Time Management - Promptness and time limit: It is often said that the secret of success of an Executive Administrative Officer is wise Time Management. Heads of Offices have to apportion their working time between competing claims. Attention to clearing tappals, daily should receive first priority. Inspection should be done as per well drawn-up programme to avoid cross-journeying except where surprise inspections are necessary. Time should be allotted for receiving public grievances. Time should be given for staff welfare work, to see that the posts are filled up, probation is declared in good time, increments are sanctioned in the month in which they fall due, pension cases are taken up 12 months in advance, service registers are kept up-to-date, nominations to the Family Benefit Fund, Death-cum-Retirement Gratuity, General Provident Fund, etc., are obtained and filed in the Service Register. Time should be allotted for checking of various registers prescribed in the District Office Manual according to a programme.

26. **Opening of tappals:** An office order should be issued by the Head of Office prescribing the procedure for opening tappals. It is desirable that, whenever possible, the tappals should be opened in the presence of the Head of Office. When the Head of Office is on tour or whenever he does not find it convenient to open the tappal himself he may delegate this duty to the Gazetted Assistant.

Part III

SERVICE RULES

CHAPTER 1

State & Subordinates Service Rules

1.1 While the Fundamental Rules deal with the conditions of service of a Government Servant from the date of his appointment to retirement, the service rules deal with the conditions to be satisfied before appointment to Government service and also before the advancement of a Government Servant from one post to another. The service rules have been manualised in different parts or volumes. The service Manual volume I contains the General Rules applicable to State and subordinate services. Service Manual Volume II contains the special rules applicable for appointment to the posts in State service i.e. posts for which appointments are made by Government and published in the Gazette (formerly known as Gazetted Posts) volume III contains the special rules applicable to posts belonging to subordinates services i.e., posts for which the appointing authority is lower than the Government (non gazetted posts).

It should be noted that the special rules mentioned in Volume II & III generally apply to permanent posts only. For temporary posts created, separate rules called Adhoc rules are framed and issued. These rules are generally in line with the rules applicable to permanent posts in the same category but in certain cases the qualification and other conditions may be distinct in view of difference in responsibility etc.

The following paragraphs explain the general rules. It will be volumenous to explain the special rules in the hand book. The rules applicable to the posts of ADRD to DDO are detailed in the special rules applicable to TN general service. For the posts of BDO down to EO the rules are incorporated in the Tamil Nadu Panchayat Development Subordinate Service (single service rules). These rules must be referred for specific cases.

Tamil Nadu State and Subordinate Service Rules

1.2 The following definitions are important:

a) Appointed to a Service: A person is said to be "appointed to a service" when in accordance with these rules or in accordance with

the rules applicable at the time as the case may be, he discharges for the first time the duties of a post borne on the cadre of such service or commences the probation instruction or training prescribed for members thereof.

Explanation: The appointment of a person holding a post borne on the cadre of one service to hold additional charge of a higher post in the service or of a post borne on the cadre of another service or to discharge the current duties thereof does not amount to appointment to the later service.

(G.O.Ms.No.293 Per.P., dated 30th March 1984)

b) Approved Probationer: "Approved Probationer" in a service means member of that service class or category who has satisfactorily completed his probation and awaits appointment as a full member of such service class or category.

c) Duty: A person is said to be "on duty" as a member of a service:

a)"When he is performing the duties of a post borne on the cadre to such service or is under going the probation, instruction or training prescribed" for such service;

b) When he is on joining time; or

c) When he is absent from duty during vacation or on authorised holidays on an casual leave taken in accordance with the instructions regulating such leave issued by the State Government having been on duty immediately before and immediately after such absence;

d) When he has compulsory to wait for orders of posting on returns from leave.

d) Military Duty: "Military Duty"means

(i) Duty of any kind (including a course of training) involving subjection to Naval, Military or Air Force Law; or

(ii) duty (including a course of training) with a liability to serve overseas or in any operational area in Naval, Military or Air Force Unit or formation or under Military, Munitions or Stores authorities or in factories; or

(iii) Whole time duty in

(a) The Civil Pioneer Force, the Madras Civil Labour Units or the Madras Labour Units for Ceylon, or

(b) The A.F.P. or any other Civil Defence Organisation specified by the Central Government; or

(c) Any post created for the efficient prosecution of the war of 1939-1946 or associated with the training of war technicians, if duty in such post is declared by the Central Government to be military duty

Explanation: No duty shall be treated as military duty unless either of the following conditions is satisfied

(i) It must have been rendered within the period commencing on the 3rd September 1939 and ending with the 21st November 1946, it shall not be reckoned as military duty; or

(ii) It must have been rendered within the period commencing on the 26th October 1962 and ending with the 10th January 1968.

b) **Promotion:** "Promotion" means the appointment of a member of any category or grade of a service or class or service to a higher category or grade of such service or class;

g) **Recruited direct:** A candidate is said to be "recruited direct" to a service, class, category or post when, in case his first appointment thereto has to be made in consultation with the Commission, on the date of its notification inviting applications for the recruitment and in any other case, at the time of his first appointment thereto, he is not in the service of the Government of India or the Government of a state;

Provided that for the purposes of this definition a person shall be deemed to be not in the service of the Government of India of the Government of a state.

(i) If a period of five years has not elapsed since his first appointment to a service of the Government of India or the Government of a state; or

(ii) If he belongs to the Scheduled castes, Scheduled Tribes or Backward Classes;

h) **Recruited by transfer:** A candidate is said to be "recruited by transfer" to a service.

a) If, at the time of his first appointment thereto he is either a full member or an approved probationer in the Madras High Court Service or in any other service, the rules for which prescribe a period of Probation for member thereof; or

b) In case, at the time of his first appointment thereto he is the holder of a post which has been included in another service but for which no probation has been prescribed, if he has put in that post satisfactory service for a total period of two years on duty within a continuous period of three years.

Explanation: Where the special rules for a service provided for recruitment to that service or to any class or category thereof by transfer from any specified service, class or category, a candidate need not, for the purposes of such recruitment, to be a full member or an approved probationer in the service, class or category so specified, provided he is a full member or an approved probationer in any other service, class or category;

i) **War Service:** "War Service means–

a) Service of any kind in a unit or formation liable for service overseas or in any operational area or in the Indian National Army (I.N.A.)

b) Service in India under Military Munitions or stores authorities or in factories with a liability to serve overseas or in; any operational area.

c) All other service involving subjection to Naval, Military or Air Force Law;

d) A period of training with a Military unit or formation involving liability to serve overseas or in any operational area;

e) Valuable service rendered to the fighting forces in other ways e.g. by way of recruiting;

f) Service in A.R.P. or any other civil defence organisation specified in this behalf by the Central or State Government;

g) (1)any service connected with the prosecution of the war which a person was required to undertake by a competent authority under the provisions of any law for the time being in force;

(2) Service in any of the following:

(i) National War front organisation,

(ii) Camouflage organisation,

(iii) Special Organisation for the production of war supplies through small scale industries;

(iv) Any post associated with the training of war technicians if duty, in such post is declared by the Central Government to be Military duty;

(v) Post of special constable on Coastal Patrol duty; and

(vi) Survey of India if the service was temporary and involved liability for service overseas.

General Rules

1.3 Method of Recruitment: Where the Normal method of recruitment to any service, class or category is neither solely by direct recruitment nor solely by transfer but is both by direct recruitment and by transfer.

a) The proportion or order in which the special Rules concerned may require vacancies to be filled by persons recruited direct and by those recruited by transfer shall be applicable only to substantive vacancies in the permanent cadre;

b) A person shall be recruited direct only against substantive vacancy in such permanent cadre, and only if the vacancy is one which should be filled by a direct recruitment under the Special Rules referred to in clause (a) and

c) Recruitment to all other vacancies shall be made by transfers; provided that nothing in this rule shall adversely affect any person who on the date of issue of the Special Rules referred to in clause (a) was probationer in such service, class or category as the case may be.

1.4 Temporary appointments: 10 a) (i) 1. where it is necessary in the public interests owing to an emergency which has arisen to fill immediately a vacancy in a post borne on the cadre of a service class or category and there would be undue delay in making such appointment in accordance with these rules and the Special Rules, the appointing authority may temporarily appoint a person, otherwise than in accordance with the said rules.

2. No appointment under sub-clause (1) shall ordinarily be made of a person who does not possess the qualifications, if any prescribed for the said service class or category. Every person who does not possess such qualifications and who has been or is appointed under sub-clause (1) shall be replaced as soon as possible by a person possessing such qualifications.

(ii) Where it is necessary to fill a short vacancy in a post borne on the cadre of a service, class or category and the appointment of the person who is entitled to such appointment under these rules and the Special Rules, would involve excessive expenditure on travelling allowance or exceptional administrative inconvenience, the appointing authority may appoint any other person who possesses the qualifications, if any prescribed for the said service class or category.

(iii) A person appointed under clause (i) shall whether or not he possess the qualification prescribed for the service, class or category to which he is appointed, be replaced as soon as possible by a member of the service or an approved candidate qualified to hold the post under the said rules.

(iv) Where it is necessary to appoint an officer against whom an enquiry into allegations of corruption or misconduct is pending the appointing authority may appoint him temporarily pending enquiry into the charges against him. The competent authority shall have discretion to make regular appointment in suitable cases.

(v) A person appointed under clause (i), (ii) or (iv) shall not be regarded as a probationer in such service, class or category or be entitled by reason only of such appointment to any preferential claim to future appointment to such service, class or category. The services of a person appointed under clause (i), (ii), or (iv) shall be liable to be terminated by the appointing authority at any time without any reason, being assigned.

b) There shall be paid to the person who does not possess the qualifications, if any, prescribed for appointment to a post borne on the cadre of a service, class or category appointed under sub-rule (a) the highest of the following rates of pay:

(i) His substantive pay; or

(ii) The minimum of the time scale of the post held temporarily under sub-rule (a) or

(iii) The officiating pay which he would have held temporarily under sub-rule (a) or

(iii) The Officiating pay which he would have drawn from time to time in the post regularly held by him immediately prior to the temporarily appointment under sub-rule (a).

Provided that for the purpose of drawing pay under clause (iii) a certificate to the effect that but for such temporary appointment, the incumbent would have continued to officiate in the post held by him immediately prior to the temporary appointments shall be issued by the appointing authority for the officiating post. When the incumbent has to be allowed an increment in the time scale of pay applicable to the officiating post, the appointing authority shall again issue a certificate to the effect that but for his present temporary appointment, the Government servant would have continued to act in the officiating post and drawn the increments, indicating the date and stage of increment in the non-gazetted posts. The Accountant General/Pay and accounts Officer will regulate the increments in the officiating Gazetted post on receipt of the certificate from the Government.

b) A person fully qualified under the rules to hold a post borne on the cadre of a service, class or category who has rendered continuous temporary service shall be eligible to draw annual increments in the scale of pay for the post, subject to the condition that the rule does not prescribe any special qualification to be acquired or test to be passed as a condition precedent to the drawal of such increment or the increment is not denied as a measure of specific punishment. In the case of the unqualified persons, the temporary service rendered by them shall be allowed to count for increment from the date on which they become fully qualified to hold that post.

c) A Person appointed to any part-time post created in lieu of a whole time post borne on the cadre of a service, class of category shall not be regarded as a probationer in such service nor shall be entitled by reason only of such appointment to any preferential claim to future appointment to such service, class of category.

d) Notwithstanding anything contained in these rules, if any when a temporary post is created as addition to the cadre of any service, class or category and the holder thereof is required by the State Government to possess any special qualifications, knowledge or experience, any person who possesses such qualification, knowledge or experience and is considered to be the best fitted to discharge the duties of such post may, irrespective of other considerations, be appointed to that post by the appointing authority, but the person so appointed to that post by the appointing authority shall not by reason only of such appointment, be regarded as a probationer in such service, class or category nor shall he acquire

thereby any preferential right to future appointment to such service, class or category.

1.5 Recruitment to posts, which are outside the purview of the Tamil Nadu Public Service Commission:

a) Where the posts are outside the purview of the Tamil Nadu Public Service Commission, recruitment shall be made only by calling for names of eligible candidates from the Employment Exchange and if suitable candidates are not available, the appointing authority shall get a certificate of non-availability from the Employment Exchange and call for applications from eligible candidates by advertising the posts in prominent daily newspapers giving the number of vacancies and indicating the qualifications etc.

b) The candidates to be appointed shall be selected on the basis of merit by the appointing authority or by an officer designated by the appointing authority or by a committee of officers not exceeding three duly constituted by the appointing authority subject to the rule of reservation of posts wherever applicable after subjecting the candidate to an oral interview and, if necessary a short written test which can be evaluated in a short time.

1.6 Qualification:

a) (i) The minimum general educational qualification where referred to in the Special Rules shall mean the qualification prescribed in Schedule I to this part.

Provided that the certificate of eligibility for College Course of studies in the Universities of Madras, Madurai, and Annamalai issued by the Board of Secondary Education or by any other competent authority shall be an alternative qualification to minimum general educational qualification.

(ii) Where the Special Rules for any service prescribe the possession of the minimum educational qualification referred to in clause (i) as a qualification for appointment as full member in such service, or in any class or category thereof or for promotion to any other class or category in such service or for appointment by transfer, to any other service, person who is already a member of a service, who does not possess the minimum general educational qualification but who is certified by the head of the department concerned to be otherwise deserving for appointment as full member or promotion or transfer as the case may be shall be deemed to possess the minimum general educational qualification if he appears for the

examination of the S.S.L.C. standard conducted by the Commission and obtains the minimum percentage of marks specified below:

Subject for the Examination	Minimum percentage of Marks.
1. English	35
2. General Knowledge	35

Provided that persons in service without an adequate knowledge of Tamil or whose knowledge of Tamil is not of such standard as to write the examinations referred to in this sub-rule in Tamil may write them in any one of the language, Telegu, Malayalam, Kannada, Urdu or Hindi and they need not pass the language test in Tamil on their appointment to higher post by transfer or promotion.

The age-limit prescribed in the special rules shall not apply to the appointment of a candidate belonging to any of the Scheduled Castes, Scheduled Tribes or Backward Classes to a post included in a service for which the Special Rules prescribe a qualification lower than a degree of any University mentioned in Scheduled to his part, if such candidate possesses a general educational qualification which is higher than that referred to in sub-rule (a) and be is otherwise qualified for appointment;

1.7 A linguistic qualification: a) No person shall be eligible for appointment to any service by direct recruitment unless he has an adequate knowledge of the official language of the State namely Tamil:

Provided that a person, being otherwise qualified for appointment to the post to which recruitment is to be made may apply for recruitment to the post despite the fact that at the time of such application he does not possess an adequate knowledge of Tamil.

1.8 Appointment of Women: Women alone shall be appointed to post in any institution or establishment specially provided for them. Provided that men may be appointed, if suitable and qualified women are not available for such appointment.

1.9 Reservation of appointments: Where the Special Rules lay down that the principles of reservation of appointments shall apply to any service, class or category selection for appointment thereto shall with effect on and from the 24th January 1980, be made as per G.O.Ms.No.983 P. and A.R.(Per P) Dept. dated 7th October 1986.

1.10 Date of commencement of probation of persons first appointed temporarily: If a person appointed temporarily either under sub-rule (a) or sub-rule of rule 10 to fill a vacancy in any service, class or category otherwise than in accordance with the rules governing appointment thereto such vacancy being a vacancy which may be filled by direct recruitment, is subsequently appointed to the service class or category in accordance with the rules he shall commence his probation if any in such category either from the date of his first temporary appointment or from such subsequent date as the appointing authority may determine.

1.11 Completion of probation and drawal of arrears of increment: Where the probationer is to acquire the special qualifications or to pass the special tests during the period of probation the first increment in the case the period of probation is one year and the second increment in case the period of probation is two years, shall be sanctioned to him only after declaration of satisfactory completion of probation after he acquired such qualifications or passed such tests and arrears of increments shall be allowed from the date of completion of probation. In cases where the passing of tests for declaration of satisfactory completion of probation is most necessary increment can be sanctioned irrespective of declaration of probation. The appointing authority shall include a provision to the above effect while issuing orders in all such cases.

(The amendment hereby made shall come into force on 13th March 1985) G.O.Ms.No.246, Per P, dated 13th March 1985.

1.12 Termination or extension of Probation: a) Where the special rules of any service prescribe a period of probation for appointment as a full member of the service, or where such period of probation has been extended under General Rule 28, the appointing authority may at any time before the expiry of the period of probation or the extended period of probation as the case may be

(i) discharge a probationer from the service for want of vacancy; or

(ii) at its discretion by order, either extend the period of probation of the probationer in case the probation has not been extended under General Rule 28 or terminate his probation and discharge him from service after giving him a reasonable opportunity of showing cause against the proposed termination of probation.

Provided that where a probationer has been given a reasonable opportunity of showing cause against the imposition on him of any of the penalties, specified in clauses (iv) (vi) and (viii) of rule 8 of the Tamil Nadu Civil Services (Classification, control and Appeal) Rules and at the conclusion of the disciplinary proceeding, a tentative conclusion is arrived as to terminate his probation further notice need not be given to him.

1.13 Probationer's suitability for full membership: a) At the end of the prescribed or extended period of probation, as the case may be, the appointing authority shall consider the Probationer's suitability for full membership of the service, class or category for which he was selected.

1.14 Extension of Probation: In the case of any Probationer falling under sub-rule (b) of rule 26 or sub-rule (c) of rule 27 the appointing authority may extend his probation to enable him to acquire the special qualifications or pass the prescribed tests, or as the case may be to enable the appointing authority to decide whether the probationer is suitable for full membership or not.

1.15 Exercise of certain powers of appointing authority by higher authorities: The powers conferred on the appointing authority other than the State Government, may be exercised also by any higher authority to whom the appointing authority is administratively subordinate whether directly or indirectly in the following cases:

1. Termination of Probation of a Probationer under rule 26(a) (ii).
2. Discharge of Probationer under rule 27 (c).
3. Extension of Probation under rule 26 (a) (ii) or rule 28.

1.16 Exercise of certain powers of appointing authority by lower authority: The powers conferred on the appointing authority or the competent authority, as the case may be to declare the satisfactory completion of probation under rule 27 or rule 27-A =or to extend the period of probation under the rule 26(a) (ii) or rule 28 shall also be exercised by an authority competent to with hold the increment of a Government Servant. (W.e.f. 7th July 1984). (G.O.Ms.No.666, P. & A.R. (per P), dated 7th July 1984).

1.17 Temporary Promotion: a) (i) where it is necessary in the public interest owing to an emergency which has arisen to fill immediately a vacancy in a post borne on the cadre of a higher category in a service or class by promotion from lower category and there would

be undue delay in making such promotion in accordance with the rules, the appointing authority may temporarily promote a person, otherwise than in accordance with the rules.

(ii) No person who does not possess the qualification if any prescribed for the said service, class or category shall ordinarily be, promoted under class (i). Every person who does not possess such qualification and who has been or is promoted under clause (i) shall be replaced as soon as possible by promoting a person possessing such qualifications.

1.18 Postings and transfers: (a) A member of a service or class of service may be required to serve in any post borne on the cadre of such service or class for which he is qualified.

(b) All transfers and postings shall be made by the appointing authority.

1.19 Consequences of resignation: A member of a service shall if he resigns his appointment, forfeit not only the service rendered by him in the particular post held by him at the time of resignation but all his previous service under the Government.

The re-appointment of such person to any service shall be treated in the same way as a first appointment to such service by direct recruitment and all rules governing such appointment shall apply; and on such re-appointment he shall not be entitled to count any portion of his previous service for any benefit or concession admissible under any rule or order.

Provided that nothing contained in this rule shall affect rule 23 or rule 25 of the Tamii Nadu Liberalised Pension Rules 1978. (G.O.Ms.No.293, P. & A. R. (Per. P) dated 30th March 1984)

Provided further that a member of a service, who has resigned his appointment and contested in the General Election to parliament or State Legislature or in the election of local bodies either as a party candidate or as an independent candidate shall not be eligible for re-appointment to any service.

(w.e.f. 27th August 1984)

(G.O.Ms.No.534 (Per P.) dated 21st May 1984).

1.20 Acceptance of resignation: a) The resignation of member of a service shall not be accepted, if it has been withdrawn by him before orders accepting the resignation are actually issued.

b) The resignation of a member of a service shall be accepted either prospectively or retrospectively as decided by the authority competent to accept the resignation. (w.e.f. 3rd September 1984).

(G.O.Ms.No.900 P & A.R. (Per P.) dated 3rd Sep. 1984)

1.21 Alteration of date of Birth: a) If at the time of appointment candidate claims that his date of birth is different from that entered to his S.S.L.C. or Matriculation Register or School Records, he shall make an application to the Tamil Nadu Public Service Commission in cases where the appointment is made in consultation with the commission and in other cases to the appointing authority stating the evidence on which he relies and explaining how the mistake occurred. The application shall be forwarded to the Board of Revenue for report after investigation by an officer not below the rank of a Deputy Collector and, on receipt of the report, the Tamil Nadu Public Service Commission or the appointing authority as the case may be shall decide whether the alteration of date of birth may be permitted or the application may be rejected.

Provided that in case of candidate who was born outside the State of Tamil Nadu the investigation through the Board of Revenue shall be dispense with and the Tamil Nadu Public Service Commission or the appointing authority as the case may be, shall examine and scrutinise the records that may be produced by the candidate and shall decide whether the alternation of date of birth may be permitted or the application may be rejected.

b) After a person has entered service an application to alter the date of birth as entered in the official records shall be entertained only if such an application is made within five years of such entry into service. Such an application shall be made to authority competent to make an appointment to the post held by the applicant at the time of his application and shall be disposed of in accordance with the procedure laid down in sub-rule (a).

c) Any application received after five years after entry into service or any application which is not supported by entries in Secondary School-leaving certificate, school College, or University records, birth extract from records of local bodies or military discharge certificates shall be summarily rejected.

d) In considering the question of permitting an alteration on the date of birth as entered in the official record even when such entry is proved to have been due to bonafide mistake the Government or

appointing authority shall take into consideration the circumstances whether the applicant would normally be eligible for appointment to the post at the time of entry into service had his age been correctly stated and what would have been its effect on his service and the service conditions of other officers in the service and may permit the alteration subject to such condition as they or it may deem fit to impose:

Provided that the Tamil Nadu Public Service Commission shall be consulted in the case of an applicant, who has been initially recruited through the Tamil Nadu Public Service Commission if it is proposed to accept his request for alteration of date of birth.

e) The procedure laid down in sub-rule(a) shall be followed in all cases where alteration of date of birth is proposed suo-motu by the Head of Office on the basis of medical opinion in the absence of any other authoritative records.

Explanations: For the purpose of this sub-rule authoritative records are the secondary school leaving certificate or University, college or school records or Discharge Certificate of Army.

f) The decision of the Tamil Nadu Public Service Commission, the appointing authority or the Government as the case may be, shall be final.

1.22 Correction of date of birth: After a person has entered service, if it is found that his date of birth entered in his service Register is different from that entered in the Secondary School-Leaving Certificate Book, which may be due to some clerical error or otherwise application for correction of wrong entries shall be made to the appointing authority. Such corrections in the official records can be made straight away by the appointing authorities.

1.23 Age Concessions for discharged State Government Employees or Temporary State Government Employees: Not withstanding anything contained in these rules or in the Special Rules for the various state and subordinate services in the case of discharged State Government employee or a temporary State Government employee, who has not completed forty years of age, the actual period of his service under the State Government, whether continuous or non-continuous shall be excluded in computing his age for appointment to any post under the State Government including the appointment made through the Tamil Nadu Public Service Commission.

Explanation: For the purpose of this rule, discharged State Government employee is a person who was in the employment of the State and was discharged because of reduction in establishments or for any other reason but not as a disciplinary measure.

(G.O.Ms.No.223, Personnel and Administration Reforms (Per r.), dated 13th March 1986.

1.24 Age Concession for Physically Handicapped: Notwithstanding anything contained in these rules or in the special rules for the various state and subordinate services, a physically handicapped person shall be eligible for an age concession upto ten years over and above the age limits prescribed for the appointment to post by direct recruitment only, provided the applicant is otherwise fully suitable and the handicap is not such as would render him incapable of efficiently discharging the duties.

1.25 Application of ad hoc rules: Where Temporary post is made permanent and if for any reason no special rules governing such post are made the ad hoc rules applicable to the said post shall continue to apply to the said post, until special rules are made for the said post.

Age concession for ex-servicemen: a) Not withstanding anything contained in these rules or in the special rules for the various State and sub-ordinate Services, an ex-serviceman who has not completed 48 years of age, if he does not belong to Scheduled Caste, Scheduled Tribes Backward Class and 53 years, if he belongs to Scheduled Caste, Scheduled Tribe or Backward Class as on 1st of July of the year in which the section for appointment is made, but is otherwise qualified and whose name is suggested by a local Employment Exchange for appointment to a vacancy under the State Government notified to it shall be eligible for such appointment.

Explanation: Ex-servicemen means a person who has served in any rank (whether as a combatant or a non-combatant) in the Armed forces (Indian Army, Indian Air Force, Indian Navy, the Auxillary Forces of India and the Boys Companies) of the union for a continuous period of not less than six months.

1.27 Age conccession for the trainees under the special Apprentice Training Scheme: Not withstanding anything contained in these rules or in the Specified Rules for various state and subordinate, Services, the period of training undergone by a trainee under the Special Apprentice Training Scheme introduced to relieve

unemployment among technically qualified persons, shall be ;deducted while reckoning the maximum age limit at the time of recruitment for a regular vacancy.

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Chapter 2

The Tamil Nadu Government Servants' Conduct Rules 1973.

(G.O.Ms.2226, (Services-A), 18th August 1973)

2.1 Definitions: In these rules, unless the context otherwise requires–

1. "District" means a revenue district.
2. Government means the State Government.

"Members of the Family" in relation to Government Servant includes–

(i) the wife or husband as the case may be of the Government servant, whether residing with the Government servant or not but does not include a wife or husband as the case may be separated from the Government servant by a decree or order of a competent court;

(ii) son or daughter or step-son or step-daughter of the Government servant and wholly dependent on him, but does not include a child or step child who is no longer in any way dependent on the Government servant or of whose custody the Government servant has been deprived by or under any law.

(iii) "Close relations" in relation to Government servant include–

father, step-father, mother, step-mother, husband, wife, son, adopted son, daughter, brother, step-brother, sister, step-sister, wife's father, wife's mother, husband's father, husband's mother, brother's wife, sisters's husband, daughter's husband and son's wife.

2.2 Gifts: Save as other wise provided in these rules, no Government servant shall except with the previous sanction of the Government, accept or permit his wife, or any other members of his family to accept from any person any gift:

2.3 Investments, lending and borrowings: No Government servant shall speculate in any stock share or other investment.

2.4 Movable, immovable and valuable property: No Government servant shall except after notice to the prescribed authority, acquire or dispose of any immovable property by lease, mortgage, purchase sale gift, exchange or otherwise either to his own name or in the name of any member of his family,

Such a notice will be necessary even where any immovable property is acquired by any member of the family of the Government servant out of the resources of the Government servant.

Provided that any such transaction conducted otherwise than through a regular or reputed dealer, shall require the previous sanction of the prescribed authority:

Provided further that the previous sanction of the prescribed authority shall not be necessary for the acquisition of immovable property in respect of house-site assigned by the Government to the Government servant.

(G.O.Ms.No.589, P. & A. R. (Per A), dated 14th May 1979).

Every Government servant for the construction or extension of a house, shall report to the prescribed authority in the following manner;

1. Every Government servant, for the construction or extension of a house, shall report to the prescribed authority in the following manner.

(i) before starting the construction/extension he shall report seek permission as the case may be in Form VI in Schedule I to these rules.

2. after completing the construction/extension he shall report in Form VII in Schedule I appended to these rules.

(G.O.Ms.No.349, P & A.R. (Per A), dated 15th May 1979).

The details in Forms VI and VII in Schedule I appended to these rules shall be furnished wherever it is possible to do so. Where, however it is not possible to furnish details, the Government servant shall mention the covered area on which the building is proposed to be erected, and the estimated cost of the building (1-A) No Government servant shall encroach upon Government lands.)

(G.O.Ms.No.592, P. & R.(Per A), dated 14th May 1979)

2.5 Private trade or employment: No Government servant shall except with the previous sanction of the Government, engáge himself directly or indirectly in any trade or business or undertake any employment. Provided that a Government servant may without such sanction under take honorary work of social or charitable nature or occasional work of literary artistic or scientific character, subject to the condition that his official duties do not there by suffer; but he shall not undertake or shall discontinue such work if so directed by the Government.

Explanation: Canvassing by a Government servant in support of the business of insurance agency and such like owned or managed by his wife or any other member of his family shall be deemed to be breach of this sub-rule.

(G.O.Ms.No.137, R. & A. R. (Per A) dated 12th February 1985).

A Government servant shall not, without the permission of the Government publish any book or engage himself habitually in literary or artistic work of any kind.

Permission to publish a book shall ordinarily be given, subject to the condition that the Government servant does not use his time and official influence for promoting the sale of copies of the books,

2.6 Insolvency and habitual indebtedness: A Government servant shall endeavour to avoid habitual indebtedness or insolvency.

2.7 Unauthorised communication of information: No Government servant shall except in accordance with any general or special order of the Government or in the performance in good faith of the duties assigned to him, communicate directly or indirectly any official document or any part thereof or information to any Government servant or any other person to whom he is not authorised to communicate such document or information.

2.8 Connection with Press, Television or Radio: No Government servant shall except with the previous sanction of the Government, own wholly or in part, or conduct or participate in the editing or managing of any newspaper or other periodical, publication.,

2.9 Criticism of Government: No Government servant shall in any radio broadcast in any document published anonymously or in his own name or in the name of any other person or in any

communication to the press or in any public utterance make any statement of fact or opinion–

(i) Which has the effect of an adverse criticism of any current or recent policy or action of Central Government or a State Government; or

(ii) Which is capable of embrassing the relations between this State Government and any other Government.

(iii) Which is capable of embarrassing the relation between the Central Government and the Government of any foreign state.

2.10. Taking part in politics and election: No Government servant shall be a member of or be otherwise associated with any political or any organisation which take part in politics nor shall he take part in, subscribe in aid of or assist in any other manner, any political movement or activity.

2.11. Prohibition of membership of any economic organisation etc: No Government servant shall be a member of, or be otherwise associated with any organisation:

a) which promotes or attempts to promote on grounds of religion, race, place of birth, residence, language caste or community or any other ground whatsoever dis-harmony or feelings of enemity hatred or ill will between different religious, racial, language or regional groups or castes or communities.

2.12. Vindication of Acts and Character of Government Servants: No Government servant shall, except with the previous sanction of the Government have recourse to the press for the vindication of any official act which has been the subject-matter of abverse criticism or an attack of defamatory character.

2.13. Membership of service associations: No Government servant shall be a member, representative or officer of any association representing or purporting to represent, Government servants or any class of Government servants unless such association satisfied the following conditions namely;

a) Membership of the association shall be confined be a distinct class of Government servant and shall be open to all Government servants of that class–

b) The association shall not in any way be connected with any political party or organisation or engage in any political activity.

c) The association shall not, in any way, be connected with or affiliated to–

(i) any association which does not or

(ii) any federation of association which do not satisfy conditions (a) and (b)

d) The association shall not–

(i) issue or maintain any periodical publication except in accordance with any general or special order of the Government;

(ii) except with the previous sanction of the Government publish any representation on behalf of its members whether in the press or otherwise;

(iii) in respect of any election to a legislative body whether in India or elsewhere or to a local authority or body–

A) pay or contribute towards any expenses incurred in connection with his candidature by a candidate for such election;

B) by any means support the candidature of any person for such election; or

C) undertake or assist in the registration of election or the selection of a candidate for such election.

(iv) maintain or contribute towards the maintenance of any member of a legislative body, whether in India or elsewhere or any member of a local authority or body;

(v) pay, or contribute towards the expenses of any trade union which has constituted a fund under section 16 of the India Trade Union Act 1926(Central Act XVI of 1926). Provided that conditions (a) and (b) shall not be held to debar any Government servant from remaining or becoming a member of the Indian Officer's Association and that the Government may, for reason to be recorded in writing by general or special order, dispense with those conditions in the case of any association.

2.14. Employment under or with near relatives in service and employment of near relatives in firms enjoying Government patronage: Every member of a State service other than the collegiate section of the Tamilnadu Educational service shall inform his immediate official superior of any reason that there may be why it is undesirable in the public interest that he should be employed in

a particular district or division such as the near relationship of himself or his wife to any person or persons residing in that district or division.

2.15. Canvassing on non-official or other outside influence: No Government servant shall bring or attempt to bring any political or other outside influence to bear upon any superior authority to further his interests in respect of matters pertaining of his service under the Government.

2.16. Integrity and devotion to duty:1. Every member of the service shall at all times maintain absolute integrity and devotion to duty and shall do nothing which is unbecoming of a member of the service.

2. Every member of the service shall take all duly possible steps to ensure integrity and devotion to by all Government servants for the time being under his control and authority.

2.17. Government servant not to be found drunk while attending office etc: A Government servant–

a) shall strictly abide by any law relating to consumption of liquor or intoxicating drugs in force to any area in which he may happen to be for the time being:

b) shall not be found drunk or under the influence of liquor (G.O.Ms.No.987 P. and A.R (Per.A) dated 1st October 1980)

Strikes: No Government servant shall engage himself in strike or in incitements thereto or in similar activities

Explanations: For the purpose of this rule the expression similar activities shall be deemed to include the absence from work or neglect of duties without permission and with the object of compelling something to be done by his superior officers or the Government or any demonstration which is prejudicial to the interests of the similar purpose.

2.18. Procession and meeting: No Government servant shall conduct any procession or hold or address any meeting in any part of any open ground adjoining any Government office or inside any office promises–

a) during office hours or any working day; and

b) outside office hours or on holidays save with the prior permission of the Head of the department or Head of office, as the case may be.

(G.O.Ms.No.1149 P & A.R.(PER A) dated 9th December 1985).

2.19. Anti secular or Social Disharmony activity and demonstrations:- No Government servant shall engage himself or participate in any activity which is anti-secular or which tends to create disharmony in society or in any demonstration which is prejudicial to the interests of the soverignity and integrity of India, the security of the state, friendly relations with foreign state, public order, decency or morality or which involve contempt of court, defamation or incitement to an offence. (G.O.Ms.No.826 P & A.R (PER A) dated 23rd August 1982)

2.20 Joining of associations by Government servant: No Government servant shall join or continue to be a member of an association the object or activities of which are prejudicial to the interests of the soverignity and integrity of India or public order or morality.

2.21. Obtaining of No Objection certificate before applying for passport or undertaking any foreign travel:- No Government servant shall except after obtaining No Objection Certificate from the Government apply for grant of passport or undertake trip to foreign country. While applying for such 'No Objection Certificate information regarding the purpose of the visit, the duration of stay and the names of foreign countries proposed to be visited should be furnished.

(G.O.Ms.No.504 P & A.R.(PER A) dated 9th May 1985).

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Chapter 3

Procedures In Disciplinary Proceedings

3.1. Constitutional Provisions:

Article 309:- Article 309 of the Constitution of India provides that recruitment and conditions of service of persons appointed to Public Service or posts in connection with the affairs of the Union or any state may be regulated by the Acts of appropriate Legislatures. The Rules which govern the disciplinary proceedings taken against a Government servant are the T.N.C.S.(C.C.A) Rules and the T.N.C.S.(D.P.T) Rules.

3.2. Constitutional Protection:- Article 311(1) provides that no person who is a member of a Civil Service of the union or on All India Service or Civil Service of a State or holds a Civil post under the union or state shall be dismissed or removed by an authority subordinate to that by which he was appointed. This Article is of great importance and assures a security of tenure to Government servants by providing a certain safeguards against the arbitrary dismissal or removal. This provision in the constitution ensures that whenever the question is one of dismissal or removal, the order must be passed by the appointing authority or by any authority to which it was subordinate. The principle is that the case should receive the personal consideration of the authority which appointed the Government Servant concerned.

An authority duly and legally substituted in the place of original appointing authority has the power to dismiss or remove a civil servant.

(Dr. G.Vallaya Panthu Verses Government of Andhra Pradesh)

(AIR 1958 A.P. 240)

3.3. Natural Justice:- The rules of Natural Justice which are of Universal application refer to two important principles, namely

1. Audi Alteram Parteb ("hear both sides"))

2. Name Judex in cansa sua protest: (No one can be a judge in his own cause).

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Chapter 4

The Tamil Nadu Civil Services (Classification Control And Appeal) Rules.

4.1. The Above Rules are so called because, the members of the different services of the State have been classified under these Rules into Two Classes i.e., State Service and Subordinate Service, these rules contemplate the control to be exercised over the members of the service i.e., inflicting penalties etc. and the rights of the members to appeal against the penalties.

4.2. The following penalties may, for good and sufficient reason and as herein after provided be imposed upon every person who is a member of the civil service of the State and every person holding a civil post under the State specified in Rule 2 namely:–

(i) Censure

(ii) Fine (in the case of persons for whom such penalty is permissible under these Rules)

(iii) Withholding of increments or promotion including stoppage at an efficiency bar.

(iv) Reduction to a lower rank in the seniority list or to a lower post or time scale, whether in the same service or in another service, state or subordinate or to a lower stage in a time–scale.

(v) a. Recovery from pay of the whole or part of any pecuniary loss caused to the State Government or the Central Government or to any Government Company or to organisation or local authority or to a local body while on deputation by negligence or breach of orders, or

(Vide G.O.Ms.No.1204, P & A.R.(PER N) dated 1st October 1977).

b) Recovery from pay to the extent necessary of the monetary value equivalent to the amount of increments ordered to be withheld, where such an order cannot be given effect to.

c) Recovery from pay to the extent necessary of the monetary equivalent to the amount of reduction to a lower stage in a time-scale ordered where such an order cannot be given effect to.

Explanations:– In cases of stoppage of increment with cumulative effect, the monetary value equivalent to three times the amount of increments ordered to be withheld may be recovered. Not withstanding anything contained in rule(b) of the Tamil Nadu Civil Service (Classification, Control and Appeal) Rules 8 as amended above shall be deemed to have come into force on the 25th September 1953.

(vi) Compulsory retirement otherwise than under article 465(2) or under note 1 to article 465-A of the Civil Service Regulations.

(vii) Removal from the civil service of the state Government.

(viii) Dismissal from the civil service of the State Government.

(ix) Suspension where a person has already been suspended under rule 17(e), to the extent considered necessary by the authority imposing the penalty. The penalties mentioned in items(1) to (iii), (v) and (ix) will be deemed to be minor penalties and those in (iv) to (viii) as major penalties.

The penalties mentioned in items (vi) (vii) or (viii) as the case may be shall be imposed, on a Government servant for the violation of rule 19 of the Tamil Nadu Government Servants Conduct Rules 1973.

(G.O.Ms.No.742, P & A.R.(PER N) dated 24th July 1982)

Explanation I: The discharge of a) a person appointed on probation before the expiry or at the end of the prescribed or extended period of probation or

b) of a person engaged under contract in accordance with the terms of his contact, or

c) of a person appointed otherwise than under contract to hold a temporary appointment on the expiration of the period of appointment does not amount to removal or dismissal within the meaning of this rule.

4.3. The following shall not amount to a penalty within the meaning of this rule namely:–

(i) withholding of increments of pay of a Government servant for his failure to pass any departments examination inaccordance with the rules or orders governing the service to which he belong or posts which he holds or the terms of his appointment.

(ii) Stoppage of increment of a Government servant, at the efficiency bar in the time scale of pay and the ground of his unfitness to cross the bar;

(iii) non.promotion of a Government servant whether in a substantive or officiating capacity, after consideration of his case to a service, grade or post for promotion to which he is eligible;

(iv) reversion of a Government servant officiating in a higher service grade or post to a lower service, grade or post on the ground that he is considered to be unsuitable for such higher service grade or post on any administrative ground unconnected with his conduct;

(v) reversion of a Government servant, appointed on probation to any other service, grade or post, to his permanent service, grade or post during or at the end of the period of probation in accordance

with the terms of his appointment or to the rules or orders governing such probation.

(vi) replacement of the services of a Government servant, whose services had been borrowed from a State Government or the Central Government or an authority under the control of a State Government or the Central Government at the disposal of the State or Central Government or the authority from which the services of such Government servant had been borrowed; and

(vii) compulsory retirement of a Government servant in accordance with the provisions relating to his superannuation or retirement.

Explanation II:– The removal of a person from the civil service of the State Government shall not disqualify him from future employment.

4.4. The Governor or any other authority empowered by him by general or special order may–

(i) institute disciplinary proceedings against any Government Servant.

(ii) direct a disciplinary authority to institute disciplinary proceedings against any Government servant on whom that disciplinary authority is competent to impose under these rules any of the penalties specified in rule 11.

4.5. The authority competent under these rules to impose any of the penalties specified in items (i) to (iii) and (v) of rule 8 may institute disciplinary proceedings against any Government servant for the imposition of any of the penalties specified in items (iv) and (vi) to (viii) of rule 8 not withstanding the fact that such authority is not competent under these rules to impose any of the latter mentioned penalties.

The State Government may impose any of the penalties specified in items (i) and (iii) to (viii) in rule 8 on members of the State Services:

4.6 The authority which may impose suspension referred to in rule 17(e) on members of the State Services shall be as follows:

Members of the State Service-State Government. The authority which may impose suspension referred to rule 17(e) or the penalties of:

(i) Censure;

(ii) Fine;

(iii) Withholding of increments; and

(iv) a) recovery from pay of the whole or part of any pecuniary loss caused to the State Government or the Central Government or to a local body by negligence or breach of orders or

b) recovery from pay to the extent necessary of the monetary value equivalent to the amount of increments ordered to be withheld, where such an order cannot be given effect to on a member of a subordinate service shall be his immediate superior Gazetted Officer, or, where the appointing authority for such member is non-gazetted Officer, such officer or any higher authority. Provided further that in respect of the members of subordinate services working in the National Cadet Corps Units, the authority competent to impose the penalties referred to in this clause shall be the officer commanding the units concerned.

NOTE:–In this clause the expression "Immediate Superior Gazetted Officer" means the "Immediate Superior Gazetted Officer" under whom delinquent was working at the time when the lapses were committed and includes his successor in office.

4.7. The authority which may impose the penalties of:

(i) withholding of promotion, including stoppage at an efficiency bar;

(ii) reduction to a lower rank in the seniority list or to a lower post or time scale whether in the same service or in another service or to a lower stage in the time scale.

(iii) Compulsory retirement otherwise than under article 464(2) and under note to article 465-A of the Civil Service Regulations.

(iv) removal from the civil service of the State Government; and

(v) Dismissal from the civil services of the State Government, on a member of a subordinate service including those in the Corps Units shall be appointing authority or any higher authority;

Where a person to be punished has been lent to the punishing authority–

(i) the power to impose the penalty of compulsory retirement or removal or dismissal shall not lie with any authority other than

lending authority. The borrowing authority shall in case where it considers that the punishment of compulsory retirement removal or dismissal should be imposed, complete the inquiry and revert the person concerned to the lending authority for such action as that authority may consider necessary:

A member of a service may be placed under suspension from service where–

(i) an enquiry into grave charges against him is contemplated or is pending; or

(ii) a complaint against him of any criminal offence is under investigation or trial and if such suspension is necessary in the public interest.

4.8. A Government servant who is detained in custody whether on a criminal charge or otherwise for a period longer than forty eight hours shall be deemed to have been suspended under this rule.

4.9, Where a penalty of dismissal removal or compulsory retirement from service imposed upon a Government servant under suspension is set aside in appeal or on review under these rules and the case is remitted for further enquiry or action or with any other directions, the order of his suspension shall be deemed to have continued in force on and from the date of the original order of dismissal removal, or compulsory retirement and shall remain in force until further orders.

4.10. Where a penalty of dismissal, removal or compulsory retirement from service imposed upon a Government servant is set aside or declared or rendered void in consequence of or by a decision of a Court of Law and the disciplinary authority, on a consideration of the circumstances of the case, decides to hold a 'further inquiry against him on the allegations the Government servant shall be deemed to have been placed under suspension by the appointing authority from the date of the original order of dismissal, removal or compulsory retirement and shall continue to remain under suspension until further orders.

4.11. Where a Government is suspended or is deemed to have been suspended (whether in connection with any disciplinary proceedings or otherwise) and any other disciplinary proceedings is commenced against him during the continuance of that suspension, the authority competent to place him under suspension may for reasons to be recorded by him in writing direct that the Government servant shall

continue to be under suspension until the termination of all or any of such proceedings.

An order of suspension made or deemed to have been made under this rule may at anytime be revoked by the authority which made or is deemed to have made the order or by any authority to which that authority is subordinate.

The Commissioner for Disciplinary proceedings and the Deputy Commissioner for Disciplinary proceeding shall on a reference by the disciplinary authority concerned, hold the inquiry under rule 17(b) (i) in respect of a member of service or a person holding a civil post under the State.

Explanation: "Disciplinary authority" for the purpose of this rule shall mean the authority competent to impose the penalties referred to in rule 17(b) or any authority subordinate to him but who is superior in rank to the officer against whom the inquiry is to be conducted.

(G.O.Ms.No 1171, P & A.R.(PER N), dated 23rd September 1977).

4.12. The authority imposing any penalty under these rule shall maintain a record showing the (i) allegations upon which action was taken against the person punished;

(ii) the charges framed if any;

(iii) the person's representation if any the evidence taken, if any and

(iv) the finding and the grounds thereof if any.

All orders of punishment shall also state the grounds on which they are based and shall be communicated in writing to the person against whom they are passed.

Every order, notice and other process made or issued under these rules shall be served in person on the Governments servant concerned sent to him by registered post acknowledgement due or if such person is not found by leaving it at his last known place of residence or by giving or tendering it to an adult member of his family or if none of the means aforesaid is available by affixing it in some conspicuous part of his last known place of residence.

APPEALS

4.13. Every person who is a member of the civil service of the State and every person holding a civil post under the State specified in

the rule 2 shall be entitled to appeal as hereinafter provided, from an order passed by an authority–

a) imposing upon him any of the penalties specified in rule 8 or 9.

b) discharging him in accordance with the terms of his contract, if he has been engaged on a contract for a fixed or for an indefinite period and has rendered under either form of contract continuous service for a period exceeding five years at the time when his services are terminated; and

c) reducing or withholding the maximum pension including an additional pension, admissible to him under the rules governing pensions.

4.14. A member of a State service or a member of a subordinate service in whose case the Government have passed original orders, shall be entitled to submit within a period of two months from the date on which the order was communicated to him, a petition to the Government for review of the orders passed by them.

4.15. Every appeal preferred under these rules shall contain all material statements and argument relied on by the appellant shall contain no disrespectful or improper language, and shall be complete in itself. Every such appeal shall be addressed to the authority to whom the appeal is preferred and shall be submitted through the head of the office to which the appellant belongs or belonged and through the authority from whose order the appeal is preferred and in the case of members of subordinate services, through the usual official channel.

4.16. An appeal may be withheld by an authority not lower than the authority from whose order it is preferred, if–

1. it is an appeal in a case in which under these rules no appeal lies, or

2. it does not comply with the provisions of rule 26 or

3. it is not preferred within two months after the date on which the appellant was informed of the order appealed against and no reasonable cause is shown for the delay or

4. it is repetition of a previous appeal and is made to the same appellate authority by which such appeal has been decided and no

new facts or circumstances are adduced which afford grounds for reconsideration of the case, or

5. it is addressed to an authority to which no appeal lies under these rules;

Provided that in every case in which an appeal is withheld the appellant shall be informed of the fact and the reasons for it:

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Chapter 5

Personnel Management (Establishment and Service Matters)

1. SERVICE REGISTERS

(Part III of Annexure II to the Fundamental Rules (Rules under S.R.74 (iv).).

5.1. A record of the service of each Government servant should be maintained in accordance with the rules framed by the Government under Fundamental Rules. A service book in F.R. Form No.10 should be opened at his own cost as soon as he is selected for admission to a Government appointment and is on probation for that service. This will be kept in the custody of the Head of Office in which he may be serving. All entries should be duly made and attested by the Head of Office. It will be sent from office to office on transfer.

5.2. It is the duty of every Government servant to see that his service book is properly maintained and that all entries in it are attested.

5.3. Entries regarding punishments should be noted briefly in the Service Register with regularity. Copies of orders regarding punishments should be filed with the service book.

The Service Registers of all the staff should, be verified and brought upto date as on the 31st March every year. It should be ensured that all relevant nominations regarding Provident Fund, Family Benefit Fund, Death-cum-Retirement Gratuity etc., have been properly filed in and if not immediate action should be initiated to supply the above omissions.

(G.O.Ms.No. 559, Finance (Pen) Department, dated 18th April 1979).

5.4. The following particulars of a Government servant's official life should be regularly and concurrently recorded in the Service Register. Such entry should be verified with reference to departmental orders, pay bills, and leave statements. Each entry should be attested by the Head of Office;

1. Temporary and Officiating Promotions of all kinds.

2. The date on which the period of probation is satisfactorily completed.

3. Increments.

4. Transfers.

5. Leave of absence taken.

5.5. If the Government servant is himself the Head of Office, the attestation should be made by his immediate superior.

5.6. Any special test examination passed by the Government servant, would be entered in the Service Register. The number and date of notification directing the publication of the name of the successful candidate in that test and the part and page of the Tamil Nadu Government Gazette and Tamil Nadu Public Service Commission Bulletin in which the notification was published should be furnished.

5.7. The date of birth should be verified with reference to the entries in the application for appointment as accepted by the Tamil Nadu Public Service Commission and transmitted to appointing authorities.

5.8. In the case of a Government servant the year of whose birth is known but not the exact date, the first July should be treated as the date of birth, when both the year and the month of birth are known but not the exact date, the 16th of the month should be treated as the date of birth.

5.9. The Service Book in each office should be taken up for verification in January of every year by the Head of Office. He should satisfy himself that the service of the Government Servant concerned are correctly recorded in his service Book. A certificate should be recorded in words over his signature "Service Verified upto date from (Pay bills, acquittance rolls)".

5.10. When a Government servant is transferred from one office to another, the Head of Office under whom he was originally employed shall record in the Service Book under his signature the result of verification of service with reference to pay bill and acquittance in

respect of the portion up to which the Government servant was paid in that office. Verification of service for the remaining period shall be done in the office to which the Government servant is transferred.

5.11. The officers inspecting subordinate offices should inspect the service books maintained there. They should see that they are maintained upto date, Entries should be properly made and attested. Verification certificates should be properly recorded by the Heads of Offices.

5.12. Annual Service Verification certificates for year ending 31st December with reference to pay bills should be appended in the Service Registers for all persons without delay. The quinauennial verification should be done and the entries attested once in five years.

It shall be the duty of every head of office to initiate action to show the service books to the Government servants under his administrative control every year and to obtain their signature therein in token of their having verified their service books. A certificate to the effect that he has done so in respect of preceding calender year, should be submitted by him to his next superior officers by the end of every July. In the case of a Government servant on foreign service, his signature shall be obtained after the Audit Office had made necessary entries connected with his foreign service.

(Rule 12 Under F.R. 74(ii) under Annexure II Part-III) (G.O.Ms.No. 792, Fin, (F.R.I), dated 3rd June 1974.)

5.13. Common mistakes found in the Service Registers due to their not being properly checked are;

1. Date of birth altered.
2. Qualification falsely recorded.
3. Leave account not written up or mistakenly worked out.
4. Nominations for Family Benefit Fund etc. not properly signed by the Government servant and attested by a Gazetted Officer.

5.14. Immovable Properties:– Acquisition:– Particulars of all immovable properties owned by a Government Servant should be reported to Government in the statement of Immovable properties. As soon as Service Register is opened, they should be entered in the Service Register. Thereafter he should furnish once in five years a return showing immovable properties acquired or disposed of by him. Properties purchased in the names of his wife and dependants

should also be reported to Government Failure to follow these instructions will lead to breach of Government Servants Conduct Rules and result in disciplinary action.

Register of Service Books

5.15. Separate pages may be alloted to each person for whom service Register is maintained. When the service register is received in office, columns(1) to (4) may be filled up. Re-attestation of Service Register should be noted in the Register by entering the date on it. When the Service Register is sent out from the Office for reference regarding promotion, etc, the date and purpose for which it is sent should be noted. When it is returned back to this office an entry should be made in the Register. When it is finally sent to some other office on the transfer of the incumbant the fact should be noted in the last column of the register and attested by the Ministerial Head.

Register of Service Books

Name of Employee	Rank	Date of opening of Service books	Date of receipt of Service book and the name of the office from which received	Date of last attestation (Civil service Regulations 816) Note: Books should re-attested every five years-
(1)	(2)	(3)	(4)	(5)

Increment Register

5.16. A register should be maintained in the form prescribed in G.O.Ms.No. 3155, Public (Inspection B) dated 1st December 1973 showing the dates on which increments are due to the members of the establishment. The register will serve as a reminder for sanctioning increments to the incumbents on the due dates. This register should be checked by the Head of the Office every month. It has to be prepared on the 1st of every year on the basis of the entries in the Attendance Register. All names in the Attendance Register should find a place in the former. As and when new names are entered or deleted in Attendance Register necessary entries are to be made in the Increment Register.

Increment Register

Serial number	Name of employee	Designation	Scale of pay	Present Pay	Next date of increment	Future pay	Ref No. and date of Sanction order	Remark
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

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Chapter 6

Fixation of Pay

6.1. Fixation of pay under F.R. 22:– A Government servant who holds lien on a permanent post or who would hold a lien on such a post had his lien not been suspended, if appointed substantively to a permanent post on a time-scale of pay shall have his initial substantive pay fixed as follows:–

6.2. For Fixation of pay at the next above stage:– When appointed to new post which involves the assumption of duties or responsibilities of greater importance than those attaching to such permanent post, he will draw as initial pay, the stage of the time-scale next above, his substantive pay in respect of the old post.

(F.R.22 (1) (a) (i))

6.3. For fixation at the next above stage initially and then to refix the pay after earning the next increment in the old scale:– If appointed to officiate in a permanent post, and the appointment involves the assumption of duties or responsibilities of greater importance than those attaching to his permanent post shall have initial pay fixed subject to the provisions of rule 35, as in sub-clause (i) of Clause (a) of Rule 22 i.e., at the next above stage. The pay of such a Government servant shall be refixed under the sub-clause on an enhancement in the substantive pay as a result of increment or otherwise, from the date of such enhancement as if he was appointed to officiate in that post on that date, where such reflexion is to his advantage provided that provisions of rule 22-B and the note there under shall not be applicable in the matter of such refixation of pay.

6.4. Fixation of pay under F.R. 22-B:– Where a Government Servant holding a post in a substantive or officiating capacity is promoted or appointed in a substantive or officiating capacity, to another post carrying duties and responsibilities of greater importance than those attaching to the post held by him, his initial pay in the time-scale of the higher post shall be fixed at the stage next above the pay notionally arrived at by increasing his pay in respect of the lower post by one increment at the stage at which such pay has accrued.

(F.R. 22-B)

6.5. Fixation under F.R. 22-B:–Minimum increase of 5 percent of pay:– If the monetary benefit after such fixation falls short of five per cent of the pay drawn in the lower post, his pay in higher post shall be so fixed allowing a minimum increase of five per cent of the pay drawn in the lower post. Where the pay drawn in the lower post on the date of promotion or appointment plus five per cent of the pay drawn in the lower post is a stage in the time-scale of pay of the higher post the pay shall be fixed at that stage. Where the pay drawn in the lower post on the date of promotion or appointment plus five percent of the pay drawn in the lower post exceeds the amount arrived at for fixation of pay in the higher post under this rule but where there is no corresponding stage in the time scale of pay of the higher post, the pay shall be fixed at the next higher stage in the time scale of pay of the higher post.

(Addition to F.R. 22-B as made in G.O.Ms.No. 778, Pand A.R.(FR-III) dated 8th August 1986 with effect from 1st October 1984.)

Illustration I:

If a Government Servant drawing the pay of Rs.570 in the scale of pay of Rs. 400-15-490-20-650-25-700 is promoted to the post carrying the scale of pay of Rs. 525-25-675-30-855-35-925 his pay shall be fixed as follows (under F.R. 22-B).

Pay in the lower post : Rs.570.

Pay notionally arrived at in the lower post (Pay plus one notional increment)–Rs.590 (i.e 570+20)

Next stage in the higher post–Rs.600

Pay shall be fixed at Rs.600 in the higher post.

Illustration II:

A selection Grade Assistant Section Officer, drawing the pay of Rs. 1,360 with effect from 1st January 1985 in the scale of pay of Rs.1,045-45-1, 450-65-1, 775 was promoted as Section Officer with effect from 1st November 1985 in the scale of pay of Rs. 1,160-50-1,460-70-1, 950. His pay shall be fixed as follows:

(under F.R. 22-B as revised with effect from 1st October 1984.)

(i) When he gives option to fix his pay under F.R. 22-B in the higher post with effect from the date of promotion:

Pay in the lower post on the date of promotion–Rs. 1,360.

Pay admissible under F.R. 22-B in the post of Section Officer–Rs. 1,410.

Rs. 1,360 + Rs. 45 (notional increment) = Rs. 1,405–The next stage in the higher post is Rs.1,410.

Benefit accrued on fixation of pay under F.R. 22-B Rs.50.

5 Per cent of pay drawn in the lower post-Rs.68.

Pay plus 5 per cent of pay in lower post as on 1st November 1985 (as Rs. 1,428.)

The next higher stage in the higher scale is Rs. 1,460.

Pay to be fixed in the higher post on 1st November 1985 (as per 22-B revised with effect from 1st October 1984)–Rs.1,460.

(ii) When he opts to fix his pay in the higher post initially under F.R. 22(1) (b) (i) and then get it refixed under F.R. 22-B after getting his next increment in the lower post, the fixations shall be done as follows:–

Pay in the lower post on the date of promotion–Rs. 1,360.

The next above stage in the higher post–Rs. 1,410.

The pay in the higher post shall be initially fixed under F.R. 22(1) (b)(i) with effect from the date of promotion (i.e., 1st November 1985)–at Rs.1,410.

The due date of increment in the lower scale is 1st January 1986.

The pay in the lower post after sanction of increment on 1st January 1986–Rs.1,405 (Rs.1,360+45)

Pay admissible under F.R. 22-B in the post of Section Officer as on 1st January 1986–Rs. 1,460 (Rs.1,405+45)=1,450 next above is Rs. 1,460.

Benefit accrued on fixation of pay under F.R. 22-B–Rs.65.

5 Per cent of pay drawn in the lower post-Rs. 70.25;

Therefore, pay plus 5 per cent of pay in the lower post as on 1st January 1986–1,475-25;

The next higher stage in the higher scale is–Rs.1,530.

Therefore pay to be fixed in the higher post on 1st January 1986–Rs.1530.

6.6. Fixation of pay-Exercising of option by the Government Servant:– Where a Government servant is promoted or appointed to a higher post involving the assumption of duties and responsibilities of greater importance, than those attaching to the post held by him, option shall be given–

(i) For fixation of pay under rule 22-B, on the date of promotion or appointment, taking into account the pay in the lower post immediately prior to promotion or appointment to the higher post without any further review on accrual of increment in the time-scale of pay of the lower post.

(ii) For fixation of pay on the date of promotion or appointment to the higher post in the manner as provided in rule 22(1) (a) (i) or rule 22(1) (b) (i) and for refixation of pay under this rule on the date of accrual of next increment in the time scale of pay of the lower post. Such option shall be exercised within a period of one month from the date of promotion or appointment. The option once exercised shall be final. If no such option is exercised within the said period of one month the pay shall be fixed in the manner as provided in clause (i) above. If the pay is fixed in the manner as provided in clause (ii) above next increment shall be allowed on completion of the required qualifying period of one year with effect from the date of refixation of pay.

(Proviso 5 under F.R. 22-B and G.O.Ms.No.830, P & A.R. (F.R. III) dated 2nd September 1983.)

6.7. Government orders shall be obtained for fixation of pay under F.R. 22-B for posts for which Special Rules or adhoc rules have not been framed:– The orders of the Government shall be necessary for the fixation of pay of a Government servant under F.R. 22-B if he is

appointed to a post to which service rules or adhoc rules have not been framed.

(Ruling 1 Under F.R. 22-B)

6.8. Conditions in which they pay of a senior shall be stepped up on par with his junior:– In cases where both the senior and junior are drawing the same rate of pay in the lower post, the senior who was promoted to the higher post before drawing the next increment in the lower post would be drawing less pay than his junior who was promoted to the higher post after drawing the next increment in the lower post. In such cases, the pay of the senior officer in the higher post should be stepped up to a figure equal to the pay fixed for the junior officer in that higher post and the stepping up should be done with effect from the date of promotion or appointment of the junior and also subject to the following conditions:–

(i) Both the Junior and Senior Officers should belong to the same cadre and the post in which they have been promoted or appointed should be identical and in the same cadre;

(ii) The scales of pay of the lower and higher posts in which they are entitled to draw pay should be identical.

(iii) The anomaly should be directly as a result of the application of Fundamental Rule 22-B. For example, if even in the lower post the junior officer draws from time to time a higher rate of pay than the senior by virtue of grant of advance increments, the provisions contained in this order should not be invoked to step up the pay of the senior officer; and

(iv) The orders refixing the pay of the senior officers in accordance with the provisions of this order should be issued under Fundamental Rule 27. The next increment of the senior officer will be drawn on completion of the requisite qualifying service with effect from the date of refixation of pay.

The above ruling shall take effect from the 1st September 1966. Cases of seniors drawing less pay than juniors in respect of promotions occurring on or after the 1st June 1962 shall also be regulated under the above ruling but the actual monetary benefit shall be admissible only with effect from the 1st September 1966.

(G.O.Ms.No. 1,374, Finance dated 9th December 1966)

(Ruling 2 under F.R. 22-B)

Fixation of Pay Under F.R. 22-b on Promotion While Undergoing Stoppage of Increment without Cumulative Effect, For Specified Period. Monetary Equivalent of Amount to be Recovered for Unspent Period Of Punishment: The pay of a Government servant whose increment has been stopped as a measure of punishment for a specified period without cumulative effect, shall on his promotion to a higher post before the expiry of the punishment period, be fixed at the appropriate stage in the scale of pay applicable to the higher post with reference to the notional pay which he would have drawn in the normal course on the date of such promotion but for the punishment and the monetary equivalent of the amount which he would have lost during the unexpired period of punishment shall be recovered from him.

(G.O.Ms.No.191, Finance, dated 3rd March 1967).

(Ruling under F.R. 22-B)

6.11. Conditions for fixation of pay under F.R. 22-B in respect of temporary appointment: The initial fixation of pay under F.R. 22-B shall be allowed in all cases of temporary appointment of persons who satisfy all the rules relating to regular promotion/appointment, to the category to which they have been temporarily appointed with effect from 1st January 1974. Appointments made prior to 1st January 1974, and remaining un-regularised on 1st January 1974 shall also be eligible for such fixation. The period from the initial fixation of pay under F.R. 22-B shall count for increments. Such fixation and increments shall be given admissible even in cases where fixation is at the minimum. (G.O. Ms.No.773, Finance (F.R.I), dated 13th August 1975)

6.12. How to regulate the initial fixation done under F.R. 22-B on temporary appointment when the services are regularised from a subsequent date:–

In cases where the services of a person are regularised from a date subsequent to the date of initial temporary appointment/promotion, his pay shall be re-fixed in the higher post under F.R. 22-B with effect from the date of regularisation of services in the higher post and increments if any granted revised.

The excess of pay drawn due to the initial fixation under F.R.22-B on temporary promotion/appointment shall not be recovered in such cases where he is reverted to the lower post subsequently or if the

person ceased to hold the higher post due to retirement or for any other reason.

The above amendment shall come into force with effect from 9th January 1975.

(Ruling (4) under F.R. 22-B as amended in G.O.Ms.No.558, P and A.R. (F.R.III), dated 24th June 1983.)

6.13. Conditions for fixation of pay under F.R. 22-B on each occasion of Re-promotion after Reversion:–

The pay fixed under Fundamental Rule 22-B on each occasion of re-promotion after reversion shall not exceed what the Government servant would have been entitled to had be continued in the same post without reversion.

(Ruling (5) under F.R. 22-B)

6.14. Exception to Ruling 5 Under F.R.22-B:– The above ruling shall not apply while fixing the pay of a Government servant on repromotion/re-appointment to a higher post, if such Government servant is first promoted/appointed to a higher post from the ordinary grade of the lower post and is appointed to selection grade of the lower post while on reversion. The pay of the Government servant on such re-promotion/re-appointment to higher post shall be refixed under Rule 22-B with reference to the pay drawn in the selection grade of the lower post.

However if the Government servant is again reverted to the selection grade of the lower post and given re-promotion/re-appointment to higher post, the above ruling (5) shall apply while fixing the pay.

(Proviso to ruling-5 under F.R.22-B as introduced in G.O.Ms.No. 181, P and A.R. (F.R.III), dated 5th March 1983.)

6.15. Fixation of pay on appointment to selection grade categories ruling 35 under F.R. 22:

Appointment to selection Grade Categories does not carry higher responsibilities even though posts carry higher time scale of pay. The pay fixation to the Selection Grade posts shall be done in the following manner;

(i) If the pay drawn in the ordinary grade is less than the minimum of the Selection grade pay, the pay should be fixed at the minimum.

(ii) If the pay drawn in the ordinary Grade falls in between two stages of the Selection Grade, the pay should be fixed at the next higher stage.

(iii) If the pay drawn in the ordinary grade is identical to a stage in the Selection Grade the pay shall be fixed at the same stage.

In all the above three cases the date of next increment in the Selection Grade will be as applicable to Ordinary Grade post.

If the basic pay of the ordinary scale with minimum benefit is a stage in the selection grade, pay must be fixed at the same stage.

(ii) If the basic pay with the minimum benefit falls in between two stages, pay in the Selection Grade may be fixed at the lower stage, differences being treated as personal pay which will be absorbed in future increment.

6.16. Stoppage of increment without cumulative effect:–

The authority who is imposing the punishment should specifically mention in his order whether the punishment is with or without cumulative effect. If there is no specific mention made in the order, it has to be presumed that the stoppage of increment is without cumulative effect. It should also be specifically mentioned in the order whether the period of punishment is exclusive of the period if any spent on leave in the absence of specific mention, the period of punishment is inclusive of the period if any spent on leave.

6.17. F.R.27: Pay fixation of typist and steno typist.

The pay of Typist and steno-typist on their appointment as Assistant will be fixed under this Rule. The pay and special pay drawn by them will be merged and fixed at the appropriate stage in the higher post as detailed below:

1. When the pay and special pay drawn by them on the date of promotion is less than the minimum of the time scale of higher post, the pay will be fixed at the minimum in the higher post.

2. When the pay and special pay drawn on the date of promotion is equal to a stage in the time scale of pay of the higher post, them the pay will be fixed at the same stage.

In both the cases, the date of next increment in the higher post has to be earned by rendering one year service.

3. When the pay and special pay drawn in the Typist and Steno-typist post on the date of promotion is in between two stages in the time scale of pay of the higher post then the pay in the higher post shall be fixed at a stage lower in the time scale of pay of the higher post and the difference granted as personal pay which will be absorbed in further increment.

In this case only, the date of accrual of next increment in the higher post will be as applicable to lower post.

The pay can also be fixed after applying Rule 22-B, provided the special pay drawn is not taken into account for fixation in the Assistant Cadre.

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Chapter 7

Increments

7.1. Conditions in which service counts for increment in a time-scale:– All duty in a post on a time-scale counts for increments in that time-scale.

(F.R.26(a))

7.2 . The increments of all Government servants shall be so advanced to fall due on the commencement of the quarter concerned that is advanced to 1st January for all those drawing increments from 2nd January to 31st March, or 1st April, 1st July or 1st October as the case may be.

(Proviso (1) under F.R. 26 (a))

7.3. For the purpose of arriving the date of next increment in that time-scale the total of all such periods as do not count for increment in that time-scale shall be added to the normal date arrived at after advancing the date of increment to the first of the quarter.

(Provisio (2) under F.R. 26 (a)).

7.4. In case where the punishment of stoppage of increment has been imposed with cumulative effect, the benefit of advancing the date of increment to the first of the quarter shall stand withdrawn permanently and that future increments shall be given effect to only from the date of actual accrual.

(Proviso (3) under F.R.26 (a))

Service in other post carrying identical time-scale of pay shall also count for increment in the time-scale of the pay.

(F.R.26 (b))

Service in a higher post shall count for increment in a post carrying lower scale of pay on re-appointment.

(F.R. 26 (c))

Service in post carrying lesser scale of pay shall not count for increment in a higher scale of pay.

(F.R.26 (b))

7.5. All leave except extraordinary leave taken otherwise then on Medical Certificate:– Counts for increments, in the time-scale applicable, to a post in which a Government servant was officiating at the time he preceded on leave and would have continued to officiate but for his proceeding on leave. The period which counts for increments under this clause is however, restricted to the period during which the Government servant would have actually officiated in the post.

The Government shall have power in any case in which they are satisfied that the leave was taken for any cause beyond the Government servant's control to direct that extra ordinary leave shall be counted for increment under this clause.

(Proviso under F.R.26 (bb)).

In the case of a Government servant proceeding on leave on reversion from higher post and re-appointed to the higher post on the expiry of leave no part of the leave shall be reckoned for the purpose of increment whether or not he is deemed to have been promoted to the higher post during the leave period.

(Note 5 under F.R.26 (bb))

7.6. Foreign Service counts for increment:– Foreign Service counts for increments in the time-scale applicable to.

(i) the post in Government service in which the Government servant concerned holds a lien as well as the post or posts, if any, on which he would hold a lien had his lien not been suspended.

(ii) any post to which he may receive officiating promotion under the rule 113 for the duration of such promotion; and

(iii) the post in Government service held by him in an officiating or temporary capacity subject to the condition that the period of foreign service which counts for increments in the officiating or temporary post will be restricted to the period during which the Government servant would have held the officiating or temporary post but for his appointment in foreign service. (F.R. 26 (d)).

7.7. Joining time also counts for increment subject to the conditions under F.R. 26 (e)·

(e) Joining time counts for increment-

(i) If it is under clause (a) or clause (c)

of rule 105, in the time-scale applicable to the post in which a Government servant holds a lien or would hold a lien had lien not been suspended as well as in the time-scale applicable, to the post, the pay of which is received by a Government during the period and

(ii) If it is under clause (b) of rule 105, in the time-scale applicable to the post or posts on which the last day of leave before the commencement of the joining time counts for increment.

7.8. In cases where the passing of an examination or test confers on a Government servant the little to any right (viz) the right to draw an increment the increment shall be allowed from the day following the last day of the examination or test.

(Ruling under F.R. 26 (a))

7.9. Increments shall be allowed to temporary Government servants, if they satisfy all rules prescribed for holding that post in regular capacity.

(Ruling 13 under F.R. 26 (a)).

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Chapter 8

Fundamental Rules

Introduction: The Fundamental Rules were made by the Government of India with effect from 1st September 1922. They regulate the conditions of service of Civil servants in regard to Pay,

Allowances, Leave, Joining time, Foreign Service etc. Before the introduction of Fundamental Rules, these matters were covered by civil service regulations.

The fundamental rules contain V parts and XIII chapters as detailed below.

Part	*Chapter*	*Subject*
I	I	Extent of Application
	II	Definitions.
II	III	General Conditions of Service.
III	IV	Pay
	V	Additions to Pay.
	VI	Combinations of appointments (Additional charge).
	VII	Deputation out of India.
	VIII	Dismissal, Removal and suspension.
IV	IX	Compulsory Retirement.
	X	Leave.
	XI	Joining time.
V	XII	Foreing service.
	XIII	Service under local bodies.

Chapter X dealing with leave is not in operation now, as a new leave rule called Tamil Nadu Rules were introduced with effect from 4.9.33. The Tamil Nadu Leave Rules have been incorporated as a separate Annexure. (Annexure III) in the F.R. itself for convenience though they do not form part of the F.Rs.

Though the Leave Rules under the FR have been replaced, the following kinds of leave dealt with in the FR are still applicable.

(i) Leave granted to part time service (F.R. 103 (h)).

(ii) Maternity Leave F.R. 101 (a).

(iii) Hospital Leave F.R.101 (h).

(iv) special disability leave F.R. 104 INS 3.

(v) The above chapters in the F.R. are discussed below. The rules regarding Casual Leave, Special Casual Leave have also been explained in the F.R.

1. FR I : These rules are called Fundamental Rules and they are in force from 1-1-1922.

FR II : The Fundamental Rules are applicable to all Government servants paid from the consolidated fund of the State.

FR III : These rules shall not apply to Government servants whose conditions are governed by Army or Marine Regulations or All India Service Rules.

FR VA : Government alone are competent to relax the rules in individual cases or give general exemption from the operations of the rules.

FR VI : Government may delegate powers under this rule to any of their officers subordinate to Government.

FR VIII : Delegation of powers to subordinate officers under rule 6 can be given only with prior concurrence of the Finance Department.

Definitions

The following definitions are important:

Rule 9(5) : COMPENSATORY ALLOWANCE Means an allowance granted to meet personal expenditure necessitated by the special circumstances in which the duty is performed. It includes H.R.A., Hill allowance, C.C.A., etc.,

Rule 9(6) : Duty includes:

i. Service as a probationer or apprentice provided such service is followed by confirmation.

ii. Joining time.

iii. Extra leave on average pay granted to a Government servant undergoing treatment at pasteur Institute.

iv. A course of Instruction or Training specifically treated as duty as detailed in Annexure.

Ruling (3) F.R. 9(6) Compulsory Wait:

When a Government servant relieved from his old post, is compulsory waiting for the receipt of posting orders, such period i.e., from the date of relief till the date of receipt of posting orders will be treated as duty. During such period, the Government servant is eligible to draw the pay plus special pay which he would have drawn had he continued in the post which he held immediately before the period of compulsory wait or the pay plus special pay which he will draw on taking charge of the new post whichever is less.

F.R.9 (6) A Fee: The fee means a recurring or non-recurring payment to a Government servant from a source other than the consolidated fund of India or State whether made directly to the Government Servant or indirectly through the intermediary of Government.

The following income will not be treated as fee:

(1) Unearned income such as income from property, dividends and interest on securities.

(2) Income from literary, cultural or artistic efforts if such-effort is not aided by the knowledge acquired by the Government servant in the course of his service.

F.R.9(9) Honorarium: Honorarium means a recurring or non-recurring payment received by a Government servant from the consolidated fund of India or State as remuneration for special work entrusted to him.

F.R.9(10) Joining Time: The time allowed to Government servant to join in a new post to which he is posted after relinquishing charge of his old post. This is admissible when the Head quarters of a post is shifted from one place to another beyond 8 Km.

F.R.9(13) Lien: The title of a Government Servant to hold a post substantively consequent on the issue of a confirmation order to a

Government Servant against a permanent post or on a tenure posted by a competent authority.

F.R.9(18) Month: Month means a calander month. For calculating probation periods, 30 days a month should be taken irrespective of number of days in a month.

F.R.9(21) Pay:– Pay means:

1. Substantive Pay
2. Officiating Pay
3. Personal Pay
4. Special Pay and
5. Any other emoluments classified as Pay.

F.R. 9(25) Special Pay:– Special pay means additions to pay for the following considerations:

(i) For specially arduous nature of duties (Class I).

(ii) For Specific additions to work or responsibilities (Class II)

(iii) For unhealthiness of the locality in which the work is performed (Class III).

General Conditions Of Services: F.R. 10

8.3. Every Government servant who is appointed to Government service should produce a certificate of Physical Fitness in the form prescribed in Annexure I-A.

The Physical Fitness Certificate of the approved candidates received from the T.N.P.S.C. should be kept attached with the Service Register of the Individual concerned and the fact recorded in the Service Book. (Ruling under F.R. 10)

8.4. F.R.11:

The whole time of a Government servants is at the disposal of the Government. He may be employed in any manner required by proper authority.

8.5. F.R.15:

A Government Servant holding a post cannot be appointed substantively or appointed to officiate in a post carrying less pay

than which he was drawing except in the following circumstances. 1. On account of inefficiency or misbehaviour or 2. at his own request.

8.6. F.R.16:

Every Government Servant appointed to Government Service should subscribe to G.P.F. or other funds as order by Government.

8.7. F.R.18:

Government Servants cannot be granted leave continuously for more than one year.

A Government Servant can absent himself from service on authorised leave up to one year. If a Government servant fails to resume duty after the period he shall be removed from service following the procedure laid down in T.N.C.S.(Classification, control and Appeal) Rules. This will not apply to Government servants under Suspension/foreign service for more than one year.

8.8. F.R.19:

The pay of the Government Servant shall not be increased so as to exceed the maximum of the time scale or the maximum of the stagnation level.

Ruling (1) F.R. 19 Next Below Rule:

An officer out of his regular line should not suffer for forfeiting acting promotion, which he would have got had he remained in regular line. His pay has to be regulated "under the next below" rule.

Fixation of Pay

8.9. (1) Initial pay on First Appointment:

A Government Servant appointed to a post carrying a time scale of pay shall draw the minimum of the time scale. If the candidate possesses higher educational qualifications than those prescribed for that post, he will be entitled to draw higher initial starting in certain cases.

For instance, a Graduate appointed as Junior assistant will draw the pay two stages above the minimum prescribed in the time scale of pay of Junior Assistant.

Additional Pay

8.10. A compensatory allowance will be drawn in full by a Government Servant doing duties of the post to which it is attached. (Instn. I FR 44)

Compensatory allowance may be drawn upto 180 days during leave (or when relieved temporarily for preparing or attending an Exam or transferred temporarily to a post to which such allowances is attached) without prejudice the Government Servant officiating for him also drawing it, if he returns to a post carrying similar allowance and he continued to incur the expenditure (Instn 2 F.R. 44). During joining time compensatory allowance at the lower of the two rates what he was drawing prior to relief and what he would be entitled to on joining may be drawn if the allowances are of like nature (instn. 3 under F.R.44)

8.11. House Rent Allowances:– 4 (a) H.R.A. is admissible while on duty. 4(b) A government Servant may be paid H.R.A. during the period of leave at the rate at which he was entitled to it prior to going on leave irrespective of whether he is reposted to the same post or not provided the leave period does not exceed 180 days.

During Surrender Leave Period:– When a Government servant goes on Surrender Leave, he will be eligible for compensatory allowances (except F.T.A. Security Camp Allowance, Cash Allowance etc.,)

Joining Time F.R.9(10): Administibility of Joining Time:

Joining time may be granted to a Government servant

(i) To join a new post either at the same station or a new station without availing leave of any joined on relinquishing charge of the old post. F.R. 105(a)

(ii) To join a new post on expiry of leave of any kind not exceeding six months, F.R.105(b)(i)

(iii) When he had not sufficient notice of his appointments to the same station on return from leave other than that specified above (F.R. 105(b) (2)

(iv) To proceed on transfer on the expiry of leave to a post in a remote locality which is not easily accessible (F.R.105.(c) (i) & (ii)

Scale of Joining Time:
(if Change of headquarters is involved).

Preparation	:	6 days
Railway journey	:	1 day for every 400 KM or part thereof

Ocean Steamer	:	1 day for every 320 KM or part thereof
Motor Car, Bus	:	1 day for every 130 KM or part thereof
Bullock cart., etc.,	:	1 day for every 25 KM or part thereof

for journey by Air Craft, actual time occupied by journey should be allowed.

A Government servant transferred at his request can be allowed joining time. (Instn.13 F.R.106). Road journey upto 8 Kms, to and from the Railway Station does not count for purpose of joining time.

Road journeys exceeding 8 Kms, at either end of Railway journey should be taken together for purpose of calculating journey time.

All sundays will not count as a day for purpose of joining time. F.R.106 (a). Joining time will be calculated by the route which travellers ordinarily use.

Instructions 5 F.R. 106: Extension of Joining Time:

Up to 30 days, joining time may be extended by the Head of the department for the following reasons:

(i) When the Government Servant has been unable to use the usual mode of travel..

(ii) for saving of public expenditure.

(iii) When he has fallen ill on the journey. For other reasons, sanction of the Government is necessary.

When a Government Servant joins his post before the expiry of his leave plus full joining time admissible the period short taken shall be considered as leave not enjoyed and a corresponding portion of leave sanctioned shall be short debited in the leave account without any reference to the authority which granted the leave.

8.14. F.R.107 & Transit Pay: While on duty, if he is transferred to a new post, he is entitled to the transit pay equal to the pay which he would have drawn in the old post if he had not been transferred or pay which he will draw in the new post, whichever is less. This rule permits the drawal of increment during joining time subject to the above conditions.

Pay means as defined in F.R. 9(21)

As regards compensatory allowances, allowances whichever is less when compared to previous headquarters with new headquarters is admissible.

8.15 F.R.107(c): If joining time is in continuation of any leave the joining time pay will be equal to leave salary paid during earned leave.

As regard compensatory allowance, the rate at which he was drawing prior to going on leave will be eligible.

Instructions 7 F.R.106: If, while in transit, a Government Servant received another order of appointment to a new place joining time should be calculated from the date following the date of receipt of order. But second preparation of six days will not be eligible.

If while in transit, his transfer order was cancelled and reposted to his original post such posting shall be construed as appointed to a new post.

Instruction 8: If, in transit, leave is taken leave will commence from the date of relief. If the leave taken on medical certificate, joining time already availed of will stand and leave will commence thereafter.

Instruction 9 F.R.106: If he is transferred after any period of leave not exceeding 6 months, joining time will be calculated from the old station to the new station from the place where he received, orders of transfer to the new station, whichever is less.

Where an officer is posted to the same station at which he is spending his leave, the joining time is only one day (Ruling of F.R.106)

If however the Government Servant actually goes to old station to wind up his personal effects and the like and certifies to the effect in his charge report, the joining time should be calculated from old headquarters to new headquarters irrespective of the place where he received the orders of posting.

Retirement

(F.R. 56 as recasted in G.O.Ms.No.829, P and AR (FR.III), dated 26th August 1985).

8.16 Retirement on Superannuation: a) Every Government servant in the superior service shall retire from service on the afternoon of the last day of the month in which he attains the age of fifty eight years. He shall not be retained in service after the age except with

the sanction of the Government on public grounds, which must be recorded in writing but he shall not be retained after the age of sixty years except in a very special circumstances. (F.R.56 (1)(a).

Provided that this clause shall not apply to government servants who are treated as in superior service for the purpose of these rules but as in the Tamil Nadu Basic Service for the purpose of pension. Such Government servants as well as all Basic Servants shall retire on attaining the age of sixty years.

(Proviso under F.R. 56(1))

When a Government servant is required to retire, revert or cease to be on leave on attaining a specified age, the day on which he attains the age is reckoned as a non-working day and the Government servant shall retire, revert or cease to be on leave, with effect on and from that day.

(Explanation-I under F.R.56(1) (a)).

8.17 Compulsory Retirement:: Notwithstanding anything contained in this rule, the appropriate authority shall if it is of the opinion that it is in the public interest so, to do have the absolute right to retire any Government servant by giving him notice of not less than three months in writing or three months pay and allowances in lieu of such notice, at any time after he has attained the age of fifty years and fifty five years in the case of Basic servants as the case or may be or after he has completed thirty years of qualifying service.

(F.R.56 (2))

Explanation I: Appropriate authority means the authority which has the power to make substantive appointment to the post or service from which the Government servant is required to retire.

(Explanation I under F.R.56(2)

Explanation III: In computing the notice period of three months the date of service of the notice shall be included.

(Explanation III under F.R.56 (c))

Explanation IV: The powers conferred on the "appropriate authority" under this rule may also be exercised by any higher authority.

(Explanation V under F.R.56(c))

8.18 Voluntary retirement: a) Any Government servant, who has attained the age of fifty years or who has completed twenty five

years of qualifying service may retire from service by giving notice of not less than three months in writing to the appropriate authority.

(F.R.56(3)(a))

Dismissal/Removal and Suspension

8.26. Effect of Dismissal/Removal on pay and allowance: The pay and allowances of a Government servant who is dismissed or removed from service cease from the date of such dismissal or removal.

(F.R.52)

8.27. Entitlement of A Government servant who is placed or deemed to have been placed or continues under suspension: 1. Subsistence allowance: A Government servant who is placed or deemed to have been placed or continues to be under suspension shall be entitled to the following payments namely:

a) Subsistence allowance at an amount equal to half of the pay last drawn by the Government servant in addition dearness allowance, if admissible on the basis of half of the pay last drawn.

(F.R.53(1)) (a)

(As amended in G.O.Ms.No.180 P & A.R.(F.R.III) dated 1st August 1981.

8.28. When subsistence allowance may be increased by not exceeding 50 percent of the allowance already sanctioned: Where the period of suspension exceeds six months, the authority which made or is deemed to have made, the order of suspension shall be competent to vary the amount of subsistence allowance for any period subsequent to the period of the first six months as follows:

(i) The amount of subsistence allowance may be increased by a suitable amount, not exceeding fifty per cent of the subsistence allowance admissible during the period of the first six months, if in the opinion of the said authority the period of suspension has been prolonged for reasons, to be recorded in writing, not directly attributable to the Government servant.

(Proviso (i)under FR 53 (1) (a))

8.29 When the subsistence allowance may be reduced: (ii) The amount of subsistence allowance may be reduced by a suitable amount not exceeding fifty per cent of the subsistence allowance admissible

during the period of six months, if in the opinion of the said authority, the period of suspension has been prolonged for reasons, to be recorded in writing directly attributable to the Government servant.

(Proviso under FR.53(1))(a)

2. Rate of D.A. admissible to subsistence allowance: The amount of Dearness Allowance shall be based on the increase or the decrease in the amount of subsistence allowance as the case be admissible under clause (i) and (ii) above.

(Proviso (III)under FR.53(1) (a))

The increase in D.A. shall be allowed to Government servants who are under suspension on the crucial date of increase as admissible to other Government servants. The subsistence allowance drawn by the Government servant under suspension shall be treated as pay for the purpose

(Government Memo No.11097/all-I/75-1, Finance (All-I) dated 2nd September 1973)

Rates of subsistence allowance admissible to Government servant continued to be under suspension beyond the date. of superannuation. If a Government servant under suspension continues to be under suspension after the date of compulsory retirement, the amount of subsistence allowance shall be reduced to the amount of pension which will be provisionally admissible to him, whether or not the Government servent will be exonerated of the charges for which he was placed under suspension.

8.30. Procedure for effecting recoveries from the subsistence grant due to a Government servant: Recovery from the subsistence grant due to a Government servant shall be made as follows:

a) Compulsory deductions:

(i) Income tax and super-tax (provided the employee's yearly income calculated with reference to subsistence allowance is taxable)

(ii) Repayment of loans and advances taken from Government at such rates as the head of the department deems it right to fix.

(iii) House-rent and allied charges i.e. electricity, water furniture etc.

The above deductions shall be enforced from the subsistence allowance.

b) Optional deductions:

(i) Premia due on postal life policies

(ii) Amounts due to Co-operative stores and co-operative credit societies.

(iii) Refund of advances taken from General Provident fund. The deductions under category (b) above shall not be made from the subsistence allowance except with the written consent specifically obtained from the Government servant under suspension.

The following deductions shall not be made from the subsistence allowance:

(i) Subscription to a General Provident Fund.

(ii) Amounts due on Court attachment.

(iii) Recovery of loss to Government for which a Government servant is responsible.

(Second Proviso to F.R.53(1)(a))

8.31. Payment of compensatory allowance to Government servants placed under suspension: The authority which made or which is deemed to have made the order of suspension may, if it is satisfied that the Government servant continues, to incur the expenditure for which the compensatory allowances are granted, direct that the Government servant shall be granted in addition such compensatory allowances as are admissible from time to time on the basis of pay of which the Government was in receipt on the date of suspension as the Government may sanction by general or special order.

(F.R.53(1)(b))

8.32. Furnishing of non-employment certificate by the Government servant placed under suspension to receive payment of subsistence allowance: No payment under sub-rule (1) shall be made unless the Government servant furnishes a certificate that he is not engaged in any other employment, business, profession or vocation.

(F.R.53(2))

As regards over payments there is no bar to effect the same from the subsistence allowance but the competent ad mn. authority will

exercise discretion to decide whether the recovery should be held wholly in abeyance during the period of suspension, or it shall be effected at full or reduced rate depending on the circumstance of each case.

(Ruling 2 under F.R.53)

8.33. Recovery of over payments if any, done to a Government servant under suspension: The recovery of over payments from a Government servant under suspension shall not ordinarily be made at a rate higher than one-third of the amount of subsistence allowance. i.e. exclusive of dearness allowance, if any, admissible to him under Rule 53(1)(a)

(Note under Ruling 2 under F.R.53)

8.34. Arrears of subsistence allowance due to a Government servant upto the date of termination of proceeding should be paid to him: If a Government servant under suspension is dismissed or removed from service with retrospective effect, arrears of subsistence allowance, if any, due to him upto the date of termination of proceedings should be paid to him.

(Ruling 3-under F.R.53)

8.35. House Rent allowance shall be paid in full: Government servants under suspension shall be paid house rent allowance in full at the rates admissible at the place where they are to stay with reference to the pay last drawn before suspension.

(F.R.53(1) (c) as amended in G.O.Ms.No.351 P. and A.R. (TR.III) dated 6th April 1985)

FOREIGN SERVICE

8.36. Ban on transfer of a Government servant to foreign service against his will and the exceptions allowed: No Government servant may be transferred to foreign service against his will:

Provided that this sub-rule shall not apply to the transfer of a Government servant to the service of a body incorporated or not which is wholly or substantially owned or controlled by the Government or Co-operative institutions or local bodies:

Provided that this sub-rule shall not apply to the transfer of a Government servant to the services of the Corporation of Madras for appointment to the post of Commissioner, Assistant Commissioner,

Personal Assistant to the Commissioner of Class 1A, 1B or Class II officers under the provisions of the Madras City Municipal Corporation Act 1919 and the rules made thereunder.

(G.O.Ms.No.389 Finance dated 22nd April 1969)

8.37. When the transfer to foreign service shall not be admissible:

A transfer to foreign service shall not be admissible unless:

a) the duties to be performed after the transfer are such as should for public reasons be rendered by a Government servant, and

b) the Government servant transferred holds at the time of transfer, a post paid from the consolidated fund of the State.

(F.R.111)

8.38. Promotions of persons on foreign service: A Government Servant transferred to foreign service shall remain in the cadre or cadres in which he was included in a substantive or officiating capacity immediately before his transfer and may be given subject to the conditions prescribed under the second proviso to Fundamental Rule 22(i) (b) (ii) such substantive or officiating promotion in those cadres as the authority competent to order promotion may decide. In giving promotion, such authority shall also take in to account: the nature of the work performed in foreign service; and the promotion given to juniors in the cadre in which the question of promotion arises.

(F.R.113)

8.39 Pay admissible on foreign service: A Government servant in foreign service shall draw pay from the foreign employer from the date on which he relinquishes charges of his post in Government service. The amount of his pay, the amount of joining time admissible to him and his pay during such joining time shall be fixed in consultation with the foreign employer.

8.40. Payment of pension contribution and leave salary while on foreign service: (a) While a Government servant is in foreign service, contributions towards the cost of his pension must be paid to consolidated fund on his behalf.

(b) If the foreign service is in India, contributions must be paid on account of the cost of leave-salary also.

(c) Contribution due under clauses (a) and (b) above shall be paid by the Government servant himself, unless foreign employer consents to pay them. They shall not be payable during leave taken while in foreign service.

(d) By special arrangement made under Rule 123 (b) contributions on account of leave-salary may be required in the case of foreign service out of India also, the contribution being paid by the foreign employer.

(F.R. 115)

SERVICE UNDER LOCAL FUNDS

8.41 Extent of application of F.R. to Government servants paid from Local Funds administered by Government

Government servants paid from local funds which are administered by Government are subject to the provisions of chapters I to XI of these rules.

(F.R.128)

Employees of local funds administered by Government who are not paid from consolidated funds of the state and are therefore not Government servants are subjects to the provisions of chapters I to XI of the Fundamental Rules.

(Ruling under F.R. 128)

8.42 Ruling applicable to the Government servants transferred to a service under Local Funds which are not administered by Government: The transfer of Government servants to service under local funds which are not administered by Government will be regulated by rules in chapter XII.

(F.R.129)

8.43 Conditions applicable to persons transferred to Government service from a local fund which is not administered by Government: Persons transferred to Government service from a local fund which is not administered by Government will be treated as joining a first post under Government and their previous service will not count as duty performed. Government may, however allow previous service in such cases to count as duty performed on such terms as it thinks fit.

8.44 Instructions under Rule 130: In the case of Local Fund servants (other than those for whom Government have undertaken to bear the leave salary in respect of previous local funds service, e.g., in the case of District Board Engineers and District Health Officers, who are transferred to Government service after 26th August 1932), the local body concerned should decide at the time of the transfer of the servant whether it will bear the entire leave salary for the period of leave earned in its service, calculated on the average pay of the servant at the time of proceeding on leave. If it does not agree, the servant will forfeit the leave earned under the local body. The leave account opened for the servant on admission to Government service should clearly specify whether his prior local fund service counts for leave and whether the local body has agreed to bear the leave salary.

(Instruction under F.R.130).

TN Leave Rules

8.45. Leave admissible to State Government Servants:

1. **Earned Leave (Full Pay)**

1) Superior Service

Non Vacation Department

(a) **Permanent and Approved Probationer**

1/11 of duty period limited to 240 days (Rule 8 read with rule 11 of Tamil Nadu Leave rules)

'X'-ray, Radium Department – 1/11th of duty period to be reduced by 15 days each year for compulsory leave of one month (Rule 9(b) of Tamilnadu Leave Rules) Maximum permissible leave at credit 240 days (Rules 11 of Tamilnadu Leave Rules)

(b) **Probationer and Temporary:**

1/11th of duty period in 'X'-ray and Radium Department and 1/22nd of the duty period in other departments limited to 30 days (Rule 20(i) of Tamilnadu leave rules).

(c) **Permanent and Approved Probationer:**

1/11th of duty period to be reduced by 30 days each year, if the Government servant has enjoyed full vacation. If he has enjoyed the vacation partly, the reduction should be proportionate. The maximum limit is 240 days (Rule (a) and Rule 11 of Tamilnadu leave rules).

(d) **Probationer and Temporary:**

1/22nd of the duty period to be reduced by 15 days for each year of vacation fully availed of. If only part of vacation is availed of, the reduction should be proportionate. The maximum limit is 30 days only. (Note 1 under rule 20 of Tamilnadu leave rules).

2) **Basic service:**
Non-Vacation Department

(a) **Permanent and Approved Probationer:**

1/22nd of duty period limited to 60 days (Rule 17(i) of Tamil Nadu Leave Rules)

(b) **Probationer**

1/22nd of duty period limited to 30 days. For others no Earned Leave (Rule 20 Note 1).

After 5 years of regular service (Permanent and non-permanent) 1/11th of the duty period limited to 180 days. No recasting of previous leave account.

Vacation Department:

(c) **Permanent and Approved Probationer:**

1/22 nd of duty period to be reduced by 15 days each year, if one has enjoyed full vacation. If he has enjoyed the vacation partly the reduction should be proportionate. Maximum limit is 60 days (Rule 17(s) of Tamilnadu Leave Rules).

(d) **Probationer and Temporary:-**

Not eligible for Earned Leave.

(e) **Contract Officer:** (Annexure VI, Appendix I of Fundamental Rules)

2 years and less:

1/22nd of the duty period limited to 30 days in non-vacation department.

More than 2 years but less than 5 years.

1/11th of duty period limited to 90 days. No leave in vacation department.

Exceeding 5 years.

1/11th of duty period limited to 180 days.

8.46. Unearned Leave on Private Affairs:
(Half pay - Rule 28 of Tamil Nadu leave rules)

Superior Service:

Approved probationer and permanent Government servant	3 months up to 10 years of service 6 months beyond 10 years of service but at a time 3 months

(Rule 13 of Tamil Nadu Leave Rules and G.O. Ms.No.1119, P & A. R dt 28.12.1979)

Probationer and Temporary– Not eligible.

Basic Service:–

After 15 years of Regular service only	6 months in all 3 months upto 10 years of service 6 months beyond 10 years of service	15 years but 3 months less than 25 years More than 6 months 25 years

(Rule 19A, read with rule 13 of Tamil Nadu Leave Rules and G.O.Ms.No. 1119 P&AR dt 28.12.1979).

Appointment of Contract: (Annexure VI Appendix 1 of Fundamental Rule)

No Leave if contract does not exceed 10 years

For more than 10 years upto 20 years– 3 months

For more than 20 years– 6 months

The Government servant should give an undertaking that he will refund the leave salary for the period of unearned leave in case he

does not return to duty after expiry of leave. (Ruling 4 under Rule 15 of Tamilnadu leave rules).

8.47. Unearned Leave on Medical Certificate: (Medical Leave) (Full Pay) (Pay Last drawn)

Superior Service:

Approved probationer and Permanent

18 months restricted with reference to length of service in the following manner:

Period of Service	Leave entitled
upto 5 years	3 months
More than 5 years but less than 10 years	6 months
More than 10 years but less than 15 years	9 months
More than 15 years but less than 20 years	12 months
More than 20 years	18 months
Probationers (completed 2 years of service)	6 months in all 2 months at a time. (3 months upto 5 years of service 6 months exceeding 5 years of service)

(Rule 23(a) of Tamilnadu Leave Rule and Lr.No.85891/79-33 P& AR(FR.III) Department dt 17.7.1981)

Temporary Government servant - Not eligible

(Ruling 2 under Tamilnadu Leave Rule 23)

Basic Service

Permanent - 6 months

After completion of 15 years	As applicable to the approved probationers and permanent Govt. servants in superior service (Rule 19A of Tamilnadu Leave Rules)
Probationers (completed one year of service) and approved probationers.	10 days for every completed year of service (Rule 23(c) of Tamilnadu Leave Rules)
Temporary	- Not eligible

In case of Tuberculosis, Leprosy, Cancer of Hansen disease unearned leave on medical certificate may be granted for 18 months in all at a time without any restriction if a certificate is received from a recognised institution where the Government servant is undergoing treatment (vide Rule 18, 23(c) of Tamil Nadu Leave rules)

Appointment on Contract (In Annexure VI Appendix I of Fundamental Rule)

For 2 years and less - –	1/22nd of duty period
For More than 2 years –	15 days for every year of the period of contract.

Reference to Medical Board:

1. If a Government servant applies for unearned leave on Medical Certificate exceeding 60 days in all or in piece meal other kinds of leave.

2. Immediately after transfer even though the leave is less than 60 days.

3. At the discretion of the leave sanctioning authority in case of frequent application for grant of unearned leave on Medical Certificate even though it is less than 60 days.

(Rule 9A under Fundamental Rules 74 in Annexure-II Appendix - I of Fundamental Rule)

Medical Certificate: A Government servant intending to go on unearned leave on Medical Certificate should submit his application well in advance i.e. before going on unearned leave on medical

certificate and in exceptional cases within 7 days from the date of entering on leave. (G.O.Ms.No. 411 P&AR dated 5th April 1980).

Unearned leave on Medical Certificate may be granted only on production of Medical Certificate from a Civil Assistant Surgeon in case of Group A and B Officers also.)

(Government Memo No. 45235/89-9 P&A.R. (FR.II) dated 21st May 1979).

Un earned leave with allowances in no case be granted unless the leave sanctioning authority is satisfied that as far as can be reasonable foreseen the Government servant, will return to duty, provided that the leave may be granted as leave preparatory to retirement. Government servants may be granted such leave in cases where they die or invalidated on Medical grounds before or after sanction of such leave for the period of absence till the date of death or invalidation as the case may be.

(Rule 15A and 18A of Tamilnadu Leave Rules)

8.48. Special disability leave: (Fundamental Rules 83 and 83A)

Subject to a maximum of 24 months with reference to the recommendation of the Medical Board for any one disability incurred while discharging duty.

For probationers full pay is admissible for 30 days only. (Ruling 9 under Tamilnadu Leave Rules 23). For others full pay is admissible for 4 months and half pay for subsequent periods.

8.49. Hospital Leave (Fundamental Rule 10 1(b):

Six months on half pay or 3 months on full pay in every three years subject to a maximum of 28 months.

All basic servants and such subordinate Government servants whose duties involve handling of dangerous machinery, explosive materials, poisonous drugs etc. are eligible for the leave.

This leave may be granted only to a permanent Government servants. This condition is not applicable to Approved Probationers. Probationers, and Temporary Constables, Employees of Government Press, Forest Reserve Watchers etc.

(Instruction 2A under Fundamental Rule 101(b))

8.50. Maternity Leave:(Full Pay): Under Fundamental Rule 101(a) (Married Women Government Servants only) Ninety days of

Maternity Leave admissible from pre-confinement recuperation at the option of the Government servant.

(Instruction I Under Fundamental Rule 101(a) and G.O.Ms.No. 279 Personnel and Administrative Reforms (F.Ŕ.II) dated 11th March 1980)

Note: Maternity Leave should be allowed to married women Government servants even for their third confinement if they are having two living children.

(11) No maternity leave should be allowed for the confinement of Government servant who is already having three living children.

II. Probationer and temporary Government servant:

(I) Earned leave at credit to be availed first and balance of period to make up 90 days can be granted as Maternity Leave as in Note (i) above.

(II) Temporary Government servants should have completed one year of continuous service including leave period if any, for Maternity Leave as in Note (i) above.

Note: If the Government servant was on any leave and the confinement taken place during the leave, Maternity Leave commence only from the date of confinement.

(Note under Fundamental rule 101(A))

8.51. Maternity Leave for Abortion and Medical Termination of pregnancy (Instructions 1(A) (B) and 1(c) under Fundamental Rule 101(a) (Full Pay)

I. **Permanent and approved Probationer:** Upto 6 weeks - vide conditions in instructions I(A) and I(B) of Fundamental Rule 101(a).

II. Probationer and temporary who have completed one year of service - Instructions 1A and 1C of Fundamental Rule 101(A).

First earned leave at credit and the balance period to make up to 6 weeks can be granted as Maternity Leave.

Temporary Government servants should have completed one year of service including leave periods.

8.52. Study Leave (Half Pay)
(Under Fundamental Rule 84 and Tamil Nadu Study Leave Rules 1965).

Twelve months at a time and 24 months in all. Total absence with other kinds of leave should not exceed 28 months. This condition is not applicable in case of Medical Officer - vide Ruling 7 under Fundamental Rule 84 Government is the leave sanctioning authority.

Leave Salary: Half pay plus, study allowance if any, fixed by the Government.

Only Full members and approved probationer in superior service are eligible.

Conditions: At least five years of service, should have been completed and there should be three years before retirement and should be Group-A or B Officer.

Purpose:

Study or training should be of definite advantage from the point of view of public interest.

2. For prosecution of studies in subjects other than academic of literary subjects.

8.53. Extraordinary Leave on Loss of Pay:

Permanent and Approved Probationer: (Superior and basic service)

Extraordinary leave on loss of pay without allowance may be granted (Rule 16 and Rule 19 of Tamil Nadu Leave Rules) Extraordinary leave without allowance combined with other kinds of leave should not exceed 1 year (vide Fundamental Rule 18) Probationer and Temporary (Superior and Basic service) upto 6 months(180 days) at any one time. Upto 24 months at any one time in case of Tuberculosis, Leprosy, Cancer and Hansen disease.

(Rule 23(a) (ii) of Tamil Nadu Leave Rules)

Appointment on contract:

Three months for more than 2 years but upto 5 years of contract.

For more than 5 years as admissible to permanent Government Servants.

8.54. Surrender of Earned Leave Benefit:

i) Earned Leave cannot be surrendered while on Extraordinary leave without allowance (without Medical certificate) and Unearned Leave on private affairs)

ii) For surrender of earned leave exceeding 15 days but not exceeding 30 days, the interval between one surrender and another should be 24 months, for surrender of leave not exceeding 15 days the interval should be 12 months.

iii) Request for permission to surrender earned leave can be made on or before the due date for surrender. Requests received within a month from the date due may also be entertained. The date from which earned leave is surrendered should be indicated in the request for such surrender.

(iv) Temporary Government servants and probationers are eligible to surrender 15 days of earned leave only after completion of 12 months continuous service. For surrender of 30 days of earned leave the continuous period of service should be 24 months.

(G.O.Ms.No. 1089 P & A.R. (F.R.II) dated 1st November 1980)

v) Permission to surrender earned leave once accorded should not be revised to take effect from a later date subsequently except in cases where earlier orders permitting surrender of leave are found to be erroneous.

(Govt. Lr.No. 86904/81-1, P&AR dt 8th March 1982).

vi) The condition in sub-para (v) above is not applicable to Government servants who have been reinstated to service after suspension and whose period of suspension is treated as duty. They can apply for surrender of leave on due dates with in one month from the date of receipt of orders treating the period of suspension as duty.

vii) The surrender leave proceeding should be issued on the date of surrender of leave or later and not earlier.

CALCULATOR FOR NUMBER OF DAYS OF DUTY

	First year			2nd year			3rd year		
Date	10	20	Last	10	20	Last	10	20	Last
January	10	20	31	375	385	396	740	750	761
February	41	51	59	406	416	424	772	781	789
March	69	79	90	434	444	455	799	809	820
April	100	110	120	465	475	485	830	840	850
May	130	140	151	495	505	516	860	870	881
June	161	171	181	526	536	546	891	901	911
July	191	201	212	556	566	577	921	931	942
August	222	232	243	587	597	608	952	962	973
September	253	263	273	618	628	638	983	993	1003
October	283	293	304	648	658	669	1013	1023	1034
November	314	324	334	679	689	699	1044	1054	1064
December	344	354	365	709	719	730	1074	1084	1095

1. Duty beginning and ending in the same year

20-3-87 to 22-10-87	295
	(-)
	78
	217

2. Duty beginning in one year and ending in next year

18-3-87 to 15-12-88	714
	(-)
	76
	638

3. Duty beginning in one year and ending in year after next year

16-3-87 to 15-6-89	896
	(-)
	74
	822

Statement 2.

LEAVE CALCULATOR

Days/ Fraction	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
0	0	11	22	33	44	55	66	77	88	99	110	121	132	143	154	1654	176	187
1	1	12	23	34	45	56	67	78	89	100	111	122	133	144	155	166	177	188
2	2	13	24	35	46	57	68	79	90	101	112	123	134	145	156	167	178	189
3	3	14	25	36	47	58	69	80	91	102	113	124	135	146	157	168	179	190
4	4	15	26	37	48	59	70	81	92	103	114	125	136	147	158	169	180	191
5	5	16	27	38	49	60	71	82	93	104	115	126	137	148	159	170	181	192
6	6	17	28	39	50	61	72	83	94	105	116	127	138	149	160	171	182	193
7	7	18	29	40	51	62	73	84	95	106	117	128	139	150	161	172	183	194
8	8	19	30	41	52	63	74	85	96	107	118	129	140	151	162	173	184	195
9	9	20	31	42	53	64	75	86	97	108	119	130	141	152	163	174	185	196
10	10	21	32	43	54	65	76	87	98	109	120	131	142	153	164	175	186	197

Statement 3.

Days/ Fraction	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
0	198	209	220	231	242	253	264	275	286	297	308	319	330	341	352	363
1	199	210	221	232	243	254	265	276	287	298	309	320	331	342	353	364
2	200	211	222	233	244	255	266	277	288	299	310	321	332	343	354	365
3	201	212	223	234	245	256	267	278	289	300	311	322	333	344	355	366
4	202	213	224	235	246	257	268	279	290	301	312	323	334	345	356	
5	203	214	225	236	247	258	269	280	291	302	313	324	335	346	357	
6	204	215	226	237	248	259	270	281	292	303	314	325	336	347	358	
7	205	216	227	238	249	260	271	282	293	304	315	326	337	348	359	
8	206	217	228	239	250	261	272	283	294	305	316	327	338	349	360	
9	207	218	229	240	251	262	273	284	295	306	317	328	339	350	361	
10	208	219	230	241	252	263	274	285	296	307	318	329	340	351	362	

KEY: For any given number of days, the figure at the top gives the days of leave earned and the figure in the fraction column at the left gives the denominator of the fraction.

Chapter 9.

PENSION.

9.1. Even under the British Rules, Civil Servants were eligible for pension. But then it was regarded by the Rules as the countries of the crown. After independence, it is regarded as a deferred payment of salary.

Upto 1960, the pension was 50% average pension. In 1960, the liberalised pension Rules were introduced. It offered pension at the rate of 3/8th of average emoluments with an additional of D.C.R.G. Later on slab system was introduced for pension. Now the slab system has been removed and all are eligible for 50% of average emoluments as pension for 33 years of service and proportionate pension for lesser service which is not less thán 10 years.

For service of less than 10 years, a service gratuity (Which is a lumpsum payment) is admissible.

The rates of service gratuity and pension are given in the annexure.

The D.C.R.G. is an additional benefit which is given either will be service gratuity or pension. This is sanctioned at 1/4th of the pay last drawn.

In the case of death while in service, the service gratuity and the DCRG will be increased. The D.C.R.G. will however be subject to the ceiling of Rs.1.00 lakh.

The pension rules they stand to-day are detailed below:

TAMIL NADU/PENSION RULES:

9.2. Rule 1: Tamil Nadu Pension Rules came into effect from 18.7.76.

9.3. Rule 2: These rules will apply to all State Government servants appointed to pensionable establishment whether the Establishments is temporary or permanent. This will not apply to:

(i) Daily rated/casual workers.

(ii) Menials paid from contingencies.

(iii) Persons appointed on contract basis.

(iv) Members of All India Service.

(v) Persons governed by contributory Provident Fund.

(vi) Persons governed by Factories Act 1948 and Employees Provident Fund Act, 1952.

9.4. Rule 5: The day on which a Government Servant retires from service shall be treated as a non-working day. However if a Government servant dies he will be entitled for full day payment irrespective of hour of death. A Government servant due to retire on superannuation, will retire on the last day of the calendar month irrespective of the date of birth. (G.O.Ms.No.1606, Finance dated 20th December 1973 with effect from 1st January 1974)

9.5. Rule 6: Sanction of Pension on is subject to approval service, if the service has not been satisfactory, the pension can be reduced by the Government.

9.6. Rule 8: Pension is also subject to future good conduct. If the pensioner is convicted for any serious crime, the pension can be with drawn for a specified period or permanently.

9.7. Rule 10: A & B Group Officers shall obtain prior permission of the Government for the acceptance of employment. If the employment is after 3 years of retirement no such permission is required.

VARIOUS KINDS OF PENSION.

9.8. Rule 35: SUPERANNUATION PENSION:

(i) Basic Government servant will retire after attaining the age of 60.

(ii) Government servant belonging to superior service will retire at the age of 58. Those who are retiring after 29.4.79 will retire at the age of 58. (G.O.Ms.No.532, P&A.R. (PER M) dated 25th April 1979).

(iii) Teachers in Educational Institutions will retire at the age of 58.

(iv) Freedom Fighters appointed as Social Workers will retire at the age of 60.

9.9. Rule 36: RETIRING PENSION:

This will be granted to those who are retiring before the normal date of superannuation.

Example:

(i) Compulsory retirement after completion of 25 years of service or 50 years of age.

(ii) Voluntary retirement after completion of 20 years of service or 45 years of age. In the case of Sl.No.

(iii) A grace-period upto the maximum of 5 years will be added to the normal date of service as provided in F.R.56 (e).

9.10. Rule 38: INVALID PENSION:

This shall be granted to those Government servants who are credit certified by the Medical Authority as permanently in capacitated or due to Mental infirmity.

If the Medical Authority Certifies that a Government servant is fit for further service of a less laborious character than he wa previously doing. He may be employed on a lower time scale. if the incapacity is directly due to irregular or intemperate habit of the Government servant no pension may be granted.

9.11. Rule 39: COMPENSATION PENSION:

If a permanent post is abolished the Government servant holding the substantive appointment can have the option either.

(i) To retire on compensation for the service rendered.

OR

(ii) To accept alternative appointment on such pay as offered by Government and count his past services for pension.

9.12. Rule 40: COMPULSORY RETIREMENT:

A Government servant compulsorily retired from service as a measure of punishment may be granted pension or gratuity or both at a rate not less than 23rd admissible to him.

9.13. Rule 13: QUALIFYING SERVICE:

a) DATE OF BIRTH: In respect of a Government servant whose year and month of birth are known but not the date, the 17th will be adopted as his date of birth. When the year of birth alone is known, the month and date will be first July of that year.

b) With effect from 1.10.69, continuous temporary or officiating services in a pensionable establishment will count for pension as qualifying service.

c) All leave with allowance and E.O.I. on Medical Certificate will count for pension (Rule 21).

d) Period spent on training will count for pension.

e) Suspension period subsequently regularised as leave will count for pension (Rule 23).

NOTE: If a Government servant dies while under suspension pending enquiries, the period of suspension will be treated as duty.

9.14. Rule 24 & 25: Dismissal, Removal or Resignation will entail forfeiture of post service.

NON QUALIFYING SERVICE.

a) Boys service-services rendered before attaining the age of 18 years (Rule 13 (a)).

b) Overstayal of joining time (Rule 27).

c) Suspension treated as specific penalty (Rule 23).

d) E.O.L. on private affairs (Rule 21).

9.15. Rule 33: AVERAGE EMOLUMENTS:
Emoluments means Pay, special Pay and Personal Pay.

9.16. Rule 34: Average emoluments shall be determined based on the emoluments drawn by a Government servant during the last 10 months of his service before retirement, if the retirement is after 1.1.74. While counting the 10 months period, the period of suspension and E.O.L. occurred during the last 10 months period should be excluded.

If a Government servant was on leave drawing leave salary earned leave, UEL during the period of last 10 months the emoluments is to be worked out as if he was not on leave. For instance, if a Government servant was U.E.L. on private affairs, drawing half-pay as leave salary for the purpose of calculation of average emoluments, full pay that he would have drawn but for leave should be taken into account.

According to the F.R. if the increment of a Government servant accrues while on leave, no monetary benefit should be given, unless the Government servant rejoins duty. However for the purpose of average emoluments such increments though actually not drawn can be taken into account for the purpose of calculation of Average Emoluments, provided such leave does not exceed 120 days at a spell.

In respect of person retiring on or after 1.6.88 dearness allowance drawn will count as per to the following extent payable upto Rs.3,500 13%

Pay beyond Rs.3,500 9% subject to a minimum of Rs.455/-

9.17. Rule 49: AMOUNT OF PENSION:

a) SERVICE GRATUITY: A Government servant retiring from service before completing 10 years of qualifying service is eligible for only service gratuity. The rate is available in Rule 49 (i) (a).

b) SERVICE PENSION: (G.O.Ms.No.57. Finance (Pension) dt.2.2.80)

A Government servant retiring from service after completion of 10 years of net qualifying service is eligible for service pension. The maximum net qualifying service required to earn full rate of pension is 33 years. (66 months period) The full rate of pension is 50% of the average emoluments. For service between 10 years and 33 years the pension will be fraction of full pension which will be $\frac{X}{6}$ where X is the number of years of service entirely put in.

NOTE: (i) While Calculating the net qualifying service, fraction of a year equal to 6 monthly period shall be treated as one half year and the balance ignored.

(ii) The amount of pension shall be fixed at monthly rate in Rupees. Fraction of Rupee shall be rounded to the next higher Rupee.

(iii) Pay of Pensioners on re-employment shall be fixed in such a way that the pay and pension put together shall not exceed the total emoluments drawn by the pensioner on the date of retirement. He may however draw special pay if any, attached to the Post-Vide Rule 49 (A) and Note 4 there under.

9.18. Rule 50: DEATH-CUM-RETIREMENT GRATUITY (DCRG)

The Death Gratuity is payable to the persons entitled by means of nominations made. Nominations can be made in favour of;

(i) Wife

(ii) Husband

(iii) Sons including step/adopted sons.

(iv) Unmarried daughter including step/adopted daughter.

(v) Father.

(vi) Mother etc., as prescribed in Rule 50 (6).

9.19. Rule 52: If the Government Servant dies while in service without leaving behind his family or without making any nominations the death gratuity will lapse to the Government.

The family of the Government Servant who completed one year of service shall, on the death of the Government Servants, be eligible for death gratuity. The rate will be as follows:

a) If death occurred within one year of service	Gratuity will be equal to 2 times of his emoluments.
b) If death occurred within one year but below 5 years of service	6 times of his emoluments.
c) If death occurred after 5 years of service.	1/4th emoluments for every 6 monthly period, subject to a minimum of w 12 times of his emoluments.

9.20. RESIDUARY GRATUITY: If the Government Servant dies within 5 years of his retirement, the family will be entitled to the residuary gratuity. In case if the gratuity drawn by the Government Servant is less than 12 times of his emoluments. The family will be eligible for the balance amount which falls short of 12 times of emoluments.:

SERVICE GRATUITY: After 5 years of qualifying service, 1/4th emoluments for every completed 6 monthly period eligible, subject to a maximum of 16.1/2 times of his emoluments or Rs. 1,00,000/- whichever is less. The above maximum limit has been revised to Rs.36,000/- with effect from 31.5.82 (Vide G.O.Ms.No.338, Finance (pension) dt, 31.5.82.)

In the case where the qualifying is less than 33 years or 66 half years, the pension will be proportionate to that calculated as in (i) above in the same ratio as the actual completed half-year service bears to 66 half-years.

Example:

1. Average Emoluments - Rs.900–

a) For 65 half-years of Qualifying Service and above Rs. 900×50 percent		Rs. 450/-
b) For 63 half-years of Qualifying Service		Rs.450-63 / 66

2. Average Emoluments Rs. 1,200/-

a) For 66 half-years of Qualifying service and above.	First 1,000×50 percent	–×500
	Next 200x45 percent	–Rs.90/-
	Pension	–Rs.590/-,
b) For 61 half-years of. Qualifying service.	Pensions	Rs.590/- / 66 × 61

3. Average Emoluments-Rs.1,800/-

a) For 66 half-years of qualifying service and above.	First 1,000x50 percent	500.00
	Next 50×45 percent	225.00
	Balance 300×40 percent	120.00
	Pension	Rs. 845.00
b) For 58 half-years of Qualifying service.	Pension Rs.	$845 \times \frac{58}{66}$

In the case of retirement between 1st October 1979 and 31st December 1980 if the Government Servant exercised option on or before 30th June 1980 to adopt the old formula as indicated in list Bj. then the pension will be calculated as per list B instead of as per 'C'. Maximum pension admissible is Rs. 1,500/-per mensem.

9.21. FAMILY PENSION: (Rate as revised in G.O.Ms.No.748, Finance PC Dated 26.5.79 with effect from 1.4.79).

The family of a Government servant who has completed a minimum service of one year or earned a pension. On his death either while serving or after retirement will be eligible for family pension.

Minimum Family pension	Rs.235/- p.m.
Maximum Family pension	Rs.800/- p.m.
Rate of pension	30% of pay last drawn.

The family pension to the families of employees who retired after completion of one year of service shall not exceed the normal rate of superannuation pension. There will be no family pension in the case of employees who have not completed one year gross qualifying service. In the case of those who have put in one year of total service but not one year of net qualifying service, family pension will be as Rs.235/- p.m.

Members to whom Family pension shall be paid:– The family pension shall be paid to the Family of the Government Servant one at a time, in the following order:–

1. Wife or husband.

2. Sons who have not completed 21 years of age.

3. Unmarried daughters who have not completed 24 years of age. The period for which family pension is payable shall be as follows:–

i) In the case of a widow or widower upto the date of death or remarriage which ever is earlier.

ii) In the case of a son, until he attains the age of twenty one years; and

iii) In the case of an unmarried daughter, until she attains the age twenty four years or until she gets married which ever is earlier; (Rule 49 (6) of T.N.P.R.).

The Posthumous child of a deceased Government Servant is also entitled to the pensionary benefits due to the dependents of the deceased Government Servant.

If the son or daughter of a Government Servant is suffering from any disorder or disability of mind or is physically crippled or disabled so as render him or her unable to earn a living even after attaining the age of 21 years in the case of the son and 24 years in the case of the daughter, the family pension shall be payable to such son or daughter for life through the guardian as if he or she is a minor subject to the conditions prescribed under proviso to Rules 49 (6) of Tamil Nadu Pension Rules. (Proviso to rule 49 (6) of T.N.P.R.)

9.22. GOVERNMENT SERVANTS DYING IN HARNESS:

The family of a Government Servant who have put in not less than 7 years continuous service will in the event of death while in service, be paid family pension at higher rate for a period of 7 years after death or till the normal date of superannuation whichever is earlier.

The rate of family pension will be 50% of the pay last drawn subject to a minimum of Rs. 800/- p.m. After the period of 7 years or on normal superannuation date, only the ordinary rate of family pension will be payable.

9.23. ENCASHMENT OF LEAVE:

The earned leave at credit on the date of superannuation can be surrendered to the Government in lieu of cash benefit. Pension sanctioning authority, while forwarding pension proposals to Accountant General, will post the leave account Part I upto date arrive the leave earned and bring it to 'NIL' by sanctioning earned leave for encashment. No formal application from the Government Servant is required.

9.24. COMMUTATION OF PENSION: A pension can be commute 1/3 of his pension and receive lumpsum amount. If the commutation is made within a year of retirement no medical certificate is required. The rate of commutation value is available in the pension commutation rules.

9.25. DRAWAL OF PENSION:

Pension can be drawn only after an authorisation from the Accountant General is received, pension payment order will be issued in two parts (i) Pensioners half and (ii) Disbursers half pensioners' half in receipt from the Accountant General will be handed over to the Pensioner. Disbursers half will be retained by the Treasury Sub - Treasury as Disbursing authority.

Government of Tamil Nadu recently introduced a new scheme which is known as "Pension Pilot Scheme". Under this scheme, pensioners who are drawing pension over and above Rs.300/- can either draw their amount through any of the bank or through cash by personal appearance at the Treasury. Necessary credit will be made in their bank account on the due date. In respect of other cases viz., those who are drawing less than Rs. 300/- their pension amount will be remitted by postal Money Order at Government expense. They need not appear personally at the Treasury for receiving payment. No pension bill also need be prepared and signed by the pensioner. This is a noval scheme introduced by the Government of Tamil Nadu. Only Tamil Nadu Government Pensioners including Teacher Pensioners and Family Pensioners drawing pension in the Treasuries and sub Treasuries are eligible for this Scheme.

Chapter 10.

Salient Features Of The General Provident Fund (Tamil Nadu) Rules.

Serial number. (1)	*Title.* (2)	*General Provident Fund (Tamil Nadu) Rules.* (3)
10.1	*Eligibility*	– All Government servants whether permanent, temporary or officiating are eligible and shall join the fund from the month following that in which they complete six months of service [Rule 4(1) and G.O. Ms.No. 348, dated 23rd June 1976].
		(i) Re-employed Government servants may subscribe at their option [Rule 4(2) (ii)].
		(ii) Candidates appointed for common categories like the Junior Assistant Steno typists Nov.78
10.2	*Nominations*	– In the case of Government servants the maximum of whose scale of pay is Rs. 1,000 and below they shall send their nomination, to the Head of offices, who will scrutinise, accept and keep the nomination under safe custody. In the case of others, i.e., self drawing officers to whom pay slips are issued by the Accountant-General the nominations should be sent to Accountant-General for scrutiny acceptance and safe custody (G.O. Ms. No. 1000, Finance, dated 16th September 1978).
		A subscriber who is a minor shall make a nomination only on his attaining the age of majority [First proviso under Rule 7(1)]
		A subscriber, who has a family at the time of making the nomination shall make nomination only in favour of a member or members of his family [Second Proviso to sub-rule (1) under rule 7]
		If a subscriber nominates more than one person, he shall specify in the nomination the amount of share payable to each of the nominees [Rule 7(2)].
		In the event of a nominee predeceasing the subscriber the right of the nominee shall pass to such other persons as may be specified in the nominations [7(5)(a)].

		The nomination shall become valid or take effect only on the date on which it is received by the competent authority [7(7)].
		Nomination shall be reviewed and any changes intimated by a subscriber atleast once in five years 7(9).
		A subscriber may at any time cancel a nomination by sending a notice to the competent authority together with a fresh nomination made in accordance with the rules 7(4).
		Every subscriber shall intimate the change in status, i.e., married or otherwise at once to the competent authority and the file fresh nomination, if necessary 7(8).
10.3	*Subscriber's accounts.*	An account shall be prepared in the name of each subscriber and shall show the amount of his subscriptions with interest thereon (8).

4. *Rate of subscription–*

The rate of subscription shall be fixed by the subscriber himself in multiple of rupees five, subject to the minimum rate of subscriptions, as per the slab prescribed in G.O. Ms. Nos. 348, Finance (Funds), dated 26th March 1976 on the basis of the pay plus D.A. drawn on the first April of each Financial year and subject to a maximum of his total emoluments [10(1)].

Increase or decrease of subscription (subject to the minimum prescribed) is permissible only from the salary for the month of September, during the course of a financial year.

ANNEXURE

Serial number.		*Emoluments.*	*Minimum monthly rate of subscription.*
(1)		(2)	(3)
			Rs.
1	185–250	.. ..	15
2	251–350	.. ..	20
3	351–500	.. ..	30
4	501–650	.. ..	40

5	651–800	.. ..	50
6	801–1,000	.. ..	60
7	1,001–1,150	.. ..	70
8	1,151–1,300	.. ..	80
9	1,301–1,500	.. ..	90
10	1,501–1,650	.. ..	100
11	1,651–1,800	.. ..	110
12	1,801–2,000	.. ..	120
13	2,001–2,150	.. ..	130
14	2,151–2,300	.. ..	140
15	2,301–2,500	.. ..	150
16	2,501–2,650	.. ..	160
17	2,651–2,800	.. ..	170
18	2,801–3,000	.. ..	180
19	3,001–3,150	.. ..	190
20	3,151–3,300	.. ..	200
21	3,301–3,500	.. ..	210
22	3,501–3,650	.. ..	220
23	3,651–3,800	.. ..	230
24	3,801–4,000	.. ..	240
25	4,001–4,150	.. ..	250

Emoluments include Pay, Special Pay, Personal Pay, Dearness Pay and Dearness allowance including Additional Dearness Allowance.

(G.O.Ms.No. 348, Finance (Funds), dated 26th March 1976.)

Serial number.	*Title.*	*General Provident Fund (Tamil Nadu) Rules.*
(1)	(2)	(3)
4	*Rates of subscriptions –cont.*	
		Subscriber shall subscribe to the fund every month except during–
		(*a*) the period of suspension [9 (*a*)] and

		(*b*) the last four months of service in respect of persons retiring on attaining the age of superannuation [9(*b*)].
		He may opt not to subscribe during the leave on loss of pay or leave on half-pay (proviso under Rule 9).
		When subscriber is transferred to foreign service or sent on deputation out of India, he shall remain subject to the rules of the fund in the same manner as if he were not so transferred or sent on deputation (11)].

The subscription towards General Provident Fund in respect of persons due to retire on superannuation should be stopped four months prior to retirement on superannuation.

[Rule 9(1) of G.P.F. (T.N.) Rules.]

10.5	*Realisation of Subscription.*	When emoluments are drawn from a Government Treasury in India recovery of subscriptions on account of those emoluments, and of the refund of advances shall be made, from the emoluments themselves [12 (1)]:
		When emoluments are drawn from any other source the subscriber shall forward his dues montlhly to the Accounts Officer. [12 (2)].
		Provided that in the case of subscriber on deputation to a body corporate owned or controlled by Government or an autonomous organisation the subscriptions shall be recovered and forwarded to the Accounts Officer by such body (Proviso under 12).
10.6	*Interest*	Interest shall be such percentage as prescribed by the Government from time to time on the amount at the credit of the subscriber in the beginning of each month of the current year from April to March, after taking into account the subscription refund of advance and withdrawal during each month (Rule 13).

Scheme of incentive bonus to G.P.F.Subscribers.

In addition to the usual rate of interest allowed every year to the G.P.F. subscribers, an additional interest of one per cent on the entire balance at their credit will be admissible in case, they do not withdraw any amount from their provident fund account during the preceding three years.

[G.O.Ms.No.920, Finance (Funds), dated 1st November 1983.]

Serial number.	*Title.*	*General Provident Fund (Tamil Nadu) Rules.*
(1)	(2)	(3)
10.7	*Advance from the Fund:*	
	(A) *Object for which advances can be sanctioned.*	(i) to pay expenses in connection with the illness, confinement, or disability of the subscriber and his dependent [14 (*a*) (i)].
		(ii) to meet the cost of higher education of the subscriber and his dependent–
		(*a*) Outside India–[14 (*a*) (ii) (a)].
		(i) Academic. (ii) Technical, professional or Vocational courses.
		(*b*) In India [14 (*a*) (ii) (*b*)]. *Non-Gazetted Officers.*
		(i) Academic. (ii) Medical. (iii) Engineering or other technical or scientific courses.
		Gazetted Officers.
		(i) Medical (ii) Engineering. (iii) Other technical or specialised courses.
		(The Courses detailed in the sixth schedule are treated as technical in nature.)
		(iii) to pay obligatory which by customary usage the applicant has to incur in connection with marriages, funerals or other ceremonies [14 (1) (*a*) (iii)].
		(iv) to meet the cost of legal proceedings instituted by the subscriber for vindicating his position in regard to any allegations made against him in respect of any act done or purporting to be done by him in the discharge of his official duty. [14 (1) (*a*) (iv)].
		(v) to meet the cost of his defence where the subscriber is prosecuted by Government in any court of law [14 (1) (*a*) (v)].
	(B) *Quantum of Advance:*	

	(i) For ordinary reasons–	Shall not exceed three months' pay or half the amount at the credit of the subscriber, whichever is less [14 (*c*) (i)].
	(ii) For Special reasons:	Shall not exceed 3/4th of the amount at the credit of the subscriber [14 (*c*) (iii)].
10.8	*Recovery:*	When there is an advance running it should be consolidated when a second advance is sanctioned and the subsequent instalments for recovery of advances shall be fixed with reference to the consolidated amount 15 (1).
		(i) If it exceeds three months' pay it may be recovered in more than 24 but not more than 36 instalments [15 (1)].
		(ii) If it does not exceed three months' pay it may be recovered in not less than 12 instalments unless the subscriber so elects but not more than instalments [15(1)].

The authority competent to draw advances while sanctioning the advance from General Provident Fund to persons due to retire, should fix the number of instalments for recovery, not exceeding the limit prescribed under Rule 15 (1), so as to recover the advance completely prior to four months of the date of retirement in superannuation. There shall be no recovery of advances during the four months prior to the date of retirement on superannuation.

[*Vide* Note under Rule 15(1) G.P.F. Rules.]

10.9	*Conditions .. ..*	There should be an interval of six months between sanction of two advances and between sanction of one advance and one part final withdrawal [14(*c*) (ii)].
10.10	*Partfinal withdrawal from the Fund.*	(1) To meet the cost of higher education of any child of the subscriber [15 (A)].
	(A) Objects for which partfinal with-drawals can be sanctioned.	(*a*) Outside India [15A (a) (i)]. (i) Academic. (ii) Technical. (iii) Professional or Vocational course.
		Non-Gazetted Officers– [15A (a) (ii)(1)]. (i) All Academic. (ii) Medical. (iii) Engineering (iv) Other technical or Scientific course.

		Gazetted Officers– [15A (a) (ii) (2)]. (i) Medical. (ii) Engineering. (iii) Other technical or specialised courses.
		(2) Meet the expenditure connected with the betrothal/marriage of the subscribers' sons daughters and any other female relation actually dependent on him [15 (A) (b)].
		(3) Meeting the expenditure connected with illness of the subscriber or any personal actually dependent on him [15 (A) (c)].
		(4) Building or acquiring suitable house or purchasing a house site [15 (A) (d) and (e)].
		(5) For acquisition of farm land and or business premises within six months of the date retirement of the subscriber [15 (A) (g)].
	(B) *Quantum of partfinal withdrawal–*	
	(i) *For ordinary reasons.*	Shall not exceed one half of the amount standing to the credit of the subscriber or six months' pay whichever is less [15 B (1)].
	(ii) *For special reasons.*	Upto 3/4th of the balance at the credit [15 (B) (1)].
	Conditions	There should be an interval of one year between one partfinal withdrawal and another partfinal withdrawal (G.O.Ms.No.348, Finance, dated 26th March 1976).
	Eligibility	A subscriber should have completed fifteen years of service [15 (A) (1)].
	Amount not utilised for the purpose for which it was taken.	The amount shall be repaid forth with in one lump sum or in instalments (27).
10.11	*Conversion of an advance in to a with-drawal.*	A subscriber has already drawn or may draw in future an advance under Rule 14 for any of the purpose specified in sub-rule (1) of Rule 15 A, may convert the balance outstanding against him into a partfinal withdrawal (15 C).

10.12	*Final withdrawal–*	
	When it should be sanctioned	In case of dismissal or compulsory retirement other than under FR 56 (*d*) final withdrawal should not be sanctioned until the appeal against such punishment is disposed of [28 (*a*)].
	In case of resignation and voluntary retirement with retrospective effect.	The amount will become payable only after the issue of orders accepting the resignation or voluntary retirement [second proviso under 28 (*b*)].
	In case of reinstatement of the subscriber.	If the Government so desires, the Government servant shall repay the amount paid to him from the Fund together with interest. [First proviso under 28 (b)].
	Person retired, reemployed and is absorbed without a break to corporate bodies.	The amount of subscription together with interest thereon, of a subscriber opting for service under a body corporate owned or controlled by Government or an autonomous organisation registered under the Societies Registration Act, 1860 (Central Act 21 of 1860), may if he so desires be transferred to his new provident fund account under the enterprise if the concerned Enterprise also aguis to such a transfer. If however the subscriber does not desire the transfer or the concerned Enterprises does not operate a provident fund, the amount aforesaid shall be refunded to the subscriber. [Explanation (3) under 28 and G.O.Ms.No. 323, Finance, dated 2nd April 1975.] The Head of offices shall send a report to the competent authority when a subscriber retir es dies or quits the service. Applications shall be obtained from the subscribers and forwarded to the appropriate authority for making final payment within a fortnight after the stoppage of subscription to the fund [31 (3)] Applications for final withdrawal shall be made one year in advance of the date of superannuation [33 (2) (i)]

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Chapter II

Tamil Nadu Government Employees' Special Provident Fund *-cum-*Gratuity Scheme.

11.1. These rules shall be called the "Tamil Nadu Government Employees' Special Provident Fudnd-*Cum*-Gratuity Rules".

11.2. These rules shall come into force on 1st April, 1984 and receeovery of subscription will comence from the pay bill for the salary for April, 1984 drawable in April. Employees retiring after 1st April, 1984 shall get the benefit under the scheme.

11.3. These rules shall apply to all regular Tamil Nadu Government Employees including persons on foreign service and on deputation and the All-India Service Officers belonging to Tamil Nadu Cadres. The scheme shall not apply to Governmentf servants appointed under embergency provisions.

11.4. A monthly subscription of Rs. 20 shall be paid by the Government employee commencing from his pay for April, 1984 and it shall continue till the date of his superannuation or till the subscription with interest thereon adds up to Rs. 5,000 whichever is earlier. If a Government employee is on extraordinary leave, the subscription due for the extraordinary leave period shall be recovered in subsequent months. Not more than one month's arrear subscription shall be recovered at a time along with current subscription. In respect of future entrants, contribution will commence from the beginning of the calender month following the date of regularisation in service. The deduction shall be made from the monthly pay bills.

11.5. The subscription shall carry 8 per cent compound interest till the amount reaches Rs. 5,000. Afterwards, it shall be treated on par with General Provident Fund Contribution and the General Provident Fund rate of interest will apply. No temporary advances or withdrawals from this amount shall be permitted.

11.6. No schedules need be attached to the pay bills for the deduction made nor any separate accounts maintained therefor. However, the number of instalments in which the subscriptions have to be recovered, shall be indicated in the pay bills. For example, if the subscription has to be recovered in 144 instalments, the recovery of the instalments shall be indicated against the subscription amount in the pay bills as 1/144, 2/144 and so on.

11.7. Necessary entries shall be made in the Service Registers or Service Rolls regarding the option exercised by the Government employee to come under the scheme, the number of instalmens in which the subscription have to be recovered during his service period, the date of commencement of the first recovery and also the total amount recovered every calender year.

11.8. The pay drawing officers will be held responsible for the prompt recovery of the subscription. In the case of self drawing officers, the Pay and Accounts Officers, Sub-Pay and Accounts Officers, the Treasury Officers and the Sub-Treasury Officers should watch the recovery. In respect of Government employees on deputation or on foreign service, the foreign employer should effect the recovery and credit the amount to Government's account every month, as in the case of House Building Advance, etc.

11.9. Final payment in the event of superannuation, etc.

In the case of an employee retiring on superannuation he will be paid the actual amount of subscription recovered from him together with interest thereon as per the table of repayment which is being worked out separately. In addition, the Government will be contributing a fixed amount of Rs. 5,000. In all other cases including death while in service a sum equivalent to the actual subscription made by him till then together with interest thereon will be paid. In the event of death while in service the amount will be paid to his nominee or legal heirs.

11.10. Persons entitled to receive the money in the event of death of the Government employee while in service.

The Government employee shall nominate his family members in accordance with Tamil Nadu Pension Rules., 1978 (Death-*cum*-Retirement Gratuity Scheme.)

11.11. Administration and Audit.

The Director of Treasuries and Accounts shall administer this scheme. The Chief Auditor, State Trading Schemes, will function as the auditor of the scheme and test audit the recovery of the subscription.

11.12. Head of Account–

The following shall be the heads of accounts for the transactions relating to this fund:–

Nadu Government Employees' Special Provident Fund-*cum*-Gratuity Scheme (Code No. 288E AEBE 0008".)

(ii) Interest:

"249.–Interest payments- C. Interest on Small Saving Provident Funds. etc.,–AC. Interest on State Provident Funds–AK. Interest on Tamil Nadu Government Employees' Special Provident Fund-*cum*-Gratuity Scheme–Charged (Code No.249C ACAK 0000)".

11.13. Sanctioning Authority:

In the case of non-gazetted officers, the head of the office shall be the sanctioning authority for final payment of subscription with interest along with Government's contribution of Rs.5,000 on superannuation of the employee or final payment of subscription with interest in the event of the employee demitting office for any other reason earlier than the date of his superannauation or in the event of death of the Government Servant while in service, while in the case of Gazetted Officers, the immediate superior officer and in the case of Heads of Departments, the Government will be the santioning authority.

11.14. Copies of sanction order shall be communicated to the Director of Treasuries and Accounts, Madras.

(*Vide* G.O. Ms. No. 136, Finance (Pension), dated 26th February, 1984 read with Government letter No. 140837/Pen./dated 19th June 1985.)

NOTE:– All State Government Employees, except those who have specifically given intimation in writing on or before 16th April, 1984 to the effect that they are not opting for the scheme, shall be deemed to have opted for the scheme and the subscriptions recovered from the pay of April, 1984.

(*Vide* Government Letter No. 64,DS (C) 84, Finance (Pension), dated 20th March 1984.)

All the cheque drawing officers should prefer the claim under payment under the Scheme in Form 40 of T.N.T.C.through the Treasury/P.A.O.'s only (Government Letter No. 132736A/Pen. 84.3/Fin. (Pen), dated 30th March 1985).

TAMIL NADU GOVERNMENT EMPLOYEES.

SPECIAL PROVIDENT FUND-CUM-GRATUITY SCHEME

AMOUNT PAYABLE.

Years.

				1	2	3
Months.			Rs	Rs	Rs	Rs
0	...	...	..	5,249	5,519	5,811
1	...	...	5,020	5,271	5,542	5,836
2	...	...	5,040	5,292	5,566	5,862
3	...	...	5,060	5,314	5,590	5,887
4	...	...	5,081	5,337	5,613	5,913
5	...	...	5,101	5,359	5,638	5,939
6	...	...	5,122	5,381	5,662	5,960
7	...	...	5,143	5,404	5,686	5,992
8	...	...	5,164	5,426	5,711	6,019
9	...	...	5,185	5,449	5,736	6,046
10	...	...	5,206	5,472	5,760	6,073
11	...	...	5,227	5,495	5,785	6,100

			4	5	6	7
Months.			Rs.	Rs.	Rs.	Rs.
0	...	...	6,127	6,470	6,841	7,242
1	...	...	6,155	6,499	6,873	7,277
2	...	...	6,182	6,529	6.905	7,312
3	...	...	6,210	6,560	6,938	7,348
4	...	...	6,238	6,590	6,971	7,383
5	...	...	6,266	6,621	7,004	7,419

6	...	...	6,295	6,651	7,037	7,455
7	...	...	6,323	6,682	7,071	7,492
8	...	...	6,352	6,714	7,105	7,528
9	...	...	6,381	6,745	7,139	7,565
10	...	...	6,411	6,777	7,173	7,602
11	...	...	6,440	6,808	7,208	7,640

EOL : with m/c
5 years — 90 Days
5-10 — 180
10-15 — 270
15-20 — 360
20 — 540

			8	9	10	11
Months.			Rs.	Rs.	Rs.	Rs.
0	...	...	7,677	8,149	8,659	9,212
1	...	...	7,715	8,190	8,703	9,260
2	...	...	7,753	8,231	8,748	9,308
3	...	...	7,792	8,272	8,793	9,357
4	...	...	7,830	8,314	8,838	9,406
5	...	...	7,869	8,356	8,884	9,455
6	...	...	7,908	8,399	8,930	9,505
7	...	...	7,948	8,441	8,976	9,555
8	...	...	7,987	8,484	9,022	9,605
9	...	...	8,027	8,527	9,069	9,656
10	...	...	8,067	8,571	9,116	9,707
11	...	...	8,108	8,615	9,164	9,758

			12	13	14	15
Months.			Rs.	Rs.	Rs.	Rs.
0	...	...	9,810	10,322	10,801	11,323
1	...	...	9,862	10,359	10,842	11,368
2	...	...	9,915	10,397	10,883	11,412
3	...	...	9,967	10,435	10,924	11,457
4	...	...	10,021	10,472	10,965	11,502
5	...	...	10,058	10,513	11,010	11,550
6	...	..	10,096	10,554	11,054	11,599
7	...	...	10,133	10,596	11,099	11,648
8	...	...	10,171	10,637	11,144	11,697
9	...	...	10,209	10,678	11,189	11,746
10	...	...	10,246	10,719	11,233	11,794
11	...	...	10,284	10,760	11,278	11,483

			16	17	18	19
Months.			Rs.	Rs.	Rs.	Rs.
0	...	...	11,892	12,512	13,188	13,925
1	...	...	11,941	12,565	13,246	13,988
2	...	...	11,989	12,618	13,304	14,051
3	...	...	12,038	12,672	13,362	14,115
4	...	...	12,087	12,725	13,420	14,178
5	...	...	12,140	12,783	13,483	14,247
6	...	...	12,193	12,841	13,546	14,315
7	...	...	12,246	12,899	13,609	14,384
8	...	...	12,299	12,956	13,673	14,453
9	...	...	12,353	13,014	13,736	14,522
10	...	...	12,406	13,072	13,799	14,591
11	...	...	12,459	13,130	13,862	14,660

			20	21	22	23
Months.			Rs.	Rs.	Rs.	Rs.
0	...	...	14,728	15,604	16,558	17,599
1	...	...	14,797	15,679	16,640	17,688
2	...	...	14,866	15,754	16,722	17,777
3	...	...	14,935	15,829	16,804	17,866
4	...	...	15,004	15,904	16,885	17,955
5	...	...	15,079	15,986	16,975	18,052
6	...	...	15,154	16,068	17,064	18,149
7	...	...	15,229	16,149	17,153	18,247
8	...	...	15,304	16,231	17,242	18,344
9	...	...	15,379	16,313	17,331	18,441
10	...	...	15,454	16,395	17,420	18,538
11	...	...	15,529	16,477	17,509	18,635

			24	25	26	27
Months.			Rs.	Rs.	Rs.	Rs.
0	...	...	18,732	19,968	21,315	22,784
1	...	...	18,830	20,074	21,431	22,910
2	...	...	18,927	20,180	21,546	23,036
3	...	...	19,024	20,286	21,662	23,161
4	...	...	19,121	20,392	21,777	23,287
5	...	...	19,227	20,507	21,903	23,424
6	...	...	19,333	20,623	22,029	23,562
7	...	...	19,439	20,738	22,155	23,699
8	...	...	19,545	20,854	22,281	23,836

9	...	...	19,651	20,969	22,406	23,973
10	...	...	19,757	21,085	22,532	24,110
11	...	...	19,862	21,200	22,658	24,247

			28	29	30	31
Months.			Rs.	Rs.	Rs.	Rs.
0	...	...	24,384	26,129	28,031	30,103
1	...	...	24,522	26,279	28,194	30,281
2	...	...	24,659	26,428	28,357	30,459
3	...	...	24,796	26,578	28,519	30,636
4	...	...	24,933	26,727	28,682	30,814
5	...	...	25,083	26,890	28,860	31,007
6	...	...	25,232	27,053	29,038	31,201
7	...	...	25,382	27,216	29,215	31,395
8	...	...	25,531	27,379	29,393	31,588
9	...	...	25,681	27,542	29,571	31,782
10	...	...	25,830	27,705	29,748	31,975
11	...	...	25,980	27,868	29,926	32,109

			32	33	34	35
Months.			Rs.	Rs.	Rs.	Rs.
0	...	...	32,363	34,825	37,510	40,435
1	...	...	32,556	35,036	37,740	40,686
2	...	...	32,750	35,247	37,970	40,937
3	...	...	32,944	35,458	38,200	41,188
4	...	...	33,137	35,669	38,430	41,438
5	...	...	33,348	35,899	38,680	41,712
6	...	...	33,559	36,129	38,931	41,985
7	...	...	33,770	36,360	39,182	42,258

8	...	...	33,981	36,590	39,433	42,532
9	...	...	34,192	36,820	39,683	42,805
10	...	...	34,403	37,050	39,934	43,078
11	...	...	34,614	37,280	40,185	43,351

			36	37	38	39
Months.			Rs.	Rs.	Rs.	Rs.
0	...	...	43,625	47,101	50,890	55,020
1	...	...	43,898	47,399	51,215	55,374
2	...	...	44,171	47,697	51,539	55,728
3	...	...	44,445	47,995	51,864	56,082
4	...	...	44,718	48,292	52,189	56,436
5	...	...	45,016	48,617	52,543	56,822
6	...	...	45,314	48,942	52,897	57,207
7	...	...	45,611	49,267	53,251	57,593
8	...	...	45,909	49,591	53,604	57,979
9	...	...	46,207	49,916	53,958	58,365
10	...	...	46,505	50,241	54,312	58,750
11	...	...	46,803	50,565	54,666	59,136
					40 Years. ..	59,522

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Chapter I

Tamil Nadu Manual Of Special Pay And Allowances.

1.1. Certain Government Servants are eligible for some additions to pay. They are either compulsory allowances or special pay. The details of these additional payments are given in the Tamil Nadu

Manual (of Special pay and Allowances. The classes of Special pay and allowance dealt with in this manual are as follows.

Class I Special pay for special work.

II Special pay for Extra work.

III Special pay for dangerous duties.

IV Muffassal Allowances.
a) Hill allowance.
b) Other expensive localities.
c) Winter allowances.

V Conveyance allowance

VI a) Free Quarters.
b) House Rent.
c) Electric supply.

VII a) Uniform allowance.
b) Ration Allowance.
c) Dhobi Allowance.
d) Compensation for loss of private practice.
e) Security Compulsory allowance.
f) personal Compensatory allowance.
g) Travelling Staff allowance.
h) Subsistence allowance.
i)Annual Muster allowance.
j) Provision allowance.
k) Water allowance.
l)Local allowance.
m) Other Compensatory allowance.
n) Equipment allowance.

VIII Personal Pay.

Travelling allowance is a compensatory allowance. But in view of the extensive Rules, they are grouped as a separate Rule by themselves called Travelling Allowance Rules.

Under the T.A. Rules, main Rule dealing with tour and Transfer and F.T.A. are dealt with in the following pages.

T.A. for Journey to join a post on first appointment. going to attend an examination, going while proceeding on and returning from leave, joining on retirement, joining time

Joining for medical purpose, joining for training. Joining for special purpose etc. are dealt with from Rule 65 to 68 and 86 to 112 of T.A. rules.

Tour Travelling Allowances.

1.2. Travelling allowance is defined as an allowance granted to a Government Servant to cover the expenses which he incurs during journey in the interest of public service (TNTA RULE) Travelling Allowance is admissible only in respect of journey performed outside a radious of 8 k.m. from Head Quarters. (Rule 64).

1.3. For the purpose of Travelling allowance the Government Servants are classified into 4 grades as shown in Annexure I to the manual

For the purpose of fixation of grade, pay includes personal pay Special pay should not be taken in to account for fixation of grade.

1.4. For performing journeys on tour the following claims will be admissible.

1. Railway Fare (Rule 29 to 32)
2. Bus fare (Ruling (i) Rule 23.)
3. Air fare (Rule 36 to 38)
4. Steamer Fare (33 to 35)
5. Mileage (Kilometerage) (Rule 18 to 27)
6. Daily allowance (Rule 29 to 35)
7. Allowance for incidental expenses (Rule 46)
8. Journey expenses/Flat Rate (G.O.Ms.1054 Finance dt, 5.10.78).

1.5. RAILWAY FARE:

a. For the journey by train, a Government Servant is eligible for railway fare for the class as mentioned in Annexure I or the class actually travelled which ever is less. The costs of reservation and sleepper accomdation are also admissible.

b. If concessional rates are available they should be availed of.

c. If the eligible class of accommodation is not available in the train, the Government Servant can travel by the next higher class.

1.6. BUS FARE:

For journey by bus the actual fare paid is admissible. The cost of reservation of the seat in the bus is also admissible.

1.7. AIR FARE:

The actual fare paid is admissible in addition to the actual insurance premium paid for the insurance upto Rs. one lakh.

When credit facilities are availed, the amount will be paid by the Department separately and should not be included in the Travelling Allowance claims.

1.8. STEAMER FARE:

If the journeys are performed by steamer, actual fare paid with out diet is admissible.

1.9. DAILY ALLOWANCE: (Rule 39 read with G.O.Ms.No.1054 Finance dated 5.10.1978).

Eligibility of daily allowance shall be as follows:

1.	Absence from Head quarters not exceeding 6 Hours.	30% of the rate fixed in Annexure.
2.	Absence from Head quarters exceeding 6 Hours but not exceeding 12 Hours.	70% of the rate fixed in Annexure.
3.	Absence from Head quarters exceeding 12 Hours but upto 24 Hours.	100% of the rate fixed in Annexure.

b) D.A. is not admissible when a Government Servant does not reach a point outside a radious of 8 km. from his Headquarters.

c) D.A. is not admissible for period of casual leave permission or actual period not spent in camp.

d) When a Government Servant is allowed free board and lodging at the expense of the Government, Commercial undertaking etc, only one fourth of the D.A. is admissible. If only board or lodging is allowed 1/2 D.A. is admissible.

e) D.A. is not admissible for continuous halt of more than 30 days at any one place. Sanction of the Government is required for payment of D.A. beyond 30 days. Casual leave and permission should be excluded from the total period of halt.

f) A halt is treated as terminated by an absence at a distance exceeding 8 Km from camp or by a visit to the Headquarters for three consecutive nights.

g) For calculating duration of halt, the days on which Government Servants perform journeys beyond 8 km. from the place of halting will not be taken into account.

h) The rate of D.A. will be increased by 50% in class I tract and 33 1/3% in class II tract. For Madras City Double the rate of D.A. (G.O.No.166,Finance (Allow.I) Dept. dated 19.3.82) Prescribed in Annexure.I.

i) If a Government Servant returns to Headquarters within 24 Hours after journey to a Special Tract, only ordinary rate of D.A., is admissible.

j) A Government Employee will be permitted to draw higher rate of D.A. applicable to special tracts in respect of the journeys performed within the special tract, if any stretch of a Block of 24 Hours absence from Headquarters is spent in Special tract.

This will not apply to an employee whose Headquarters is situated in special tract and drawing special allowances like Hill Allowance.

k) For journeys in Government Vehicles or in a borrowed conveyance free of charge, only daily allowance is admissible.

1.10. ALLOWANCE FOR INCIDENTAL EXPENSES (RULE 46)

Incidental charges are admissible for journeys by train bus or air towards porterage etc., for each day of departure from Headquarters and the day of arrival back at Headquarters. Half D.A. as incidental charges is admissible if the absence from Headquarters is less than 24 Hours. If the absence is 24 Hours or more, two incidental charges is admissible, one for departure and another for arrival.

It is subject to increase for journeys in special tract by 50% in Class I and 33 1/3% in Class II tract.

For journeys to and from Delhi, Bombay, Calcutta, Simla, Ninital, Mussorie, Dehradun and Srinagar, the incidental charges are based on the rate of the D.A. admissible for journeys to and from these places.

1.11. MILEAGE (KILOMETERAGE) ALLOWANCE:

a) MILEAGE ALLOWANCE FOR PERFORMANCE OF JOURNEY BY MOTOR CAR MOTOR CYCLE AND SCOOTER.

The officers who are permitted to transport their conveyance on transfer as specified in Annexure VI can use their motor conveyance on tour and draw mileage allowance as prescribed below:–

BY CAR:	For the first 100 km		Rs. 1.50 per km
	For the next 100 km		Rs. 1.30 Per km
	For the remaining distance		Rs. 1.20 per km
	CEILING PER DAY	Rs. 120/-	
BY MOTOR Cycle Scooter Moped.	First 100 km		0.75 per km
	For the next 100 km		0.65 per km
	For the remaining distance		0.60 per km
	CEILING PER DAY	Rs. 60/-	

MILEAGE ALLOWANCE FOR JOURNEYS BY OTHER CONVEYANCE:

Grade	I	Rs. 1.50
Grade	II	Rs. 0.90
Grade	III & IV	Rs. 0.75

(G.O.Ms.No.769/Finance Allow. I dt, 30.1.86).

b) For journeys by any mode of conveyance or walk between places not connected by train or other public conveyance, mileage as shown in Annexure will be admissible.

c) The rates of mileage are subject to increase by 50% in Class I tract and 33 1/3% in Class II tract.

1.12. Cost of journey (Flat Rate) (G.O.Ms.1054, Finance, dt, 5.10.78).

The cost of Journey between residence or place of duty/halt and railway station or bus terminal shall be reimbursed at the flat rate as shown below.

Grade of Employee.	PLACE OF DEPARTURE/ARRIVAL.	
	Madras	Other places.
Grade I and II	10	5
Grade III and IV	5	3

The distance should at least be half a kilometer.

An employee, leaving a place on a day and returning to the place in the same day after performing a tour for which T.A. is admissible, is eligible for flat rates toward the cost of the journey at both the

places on the same day, He will be eligible to draw flat rates in respect of journeys.

1. From his house or office to bus stand or railway station at the place of departure.
2. The journey from bus stand or railway station to the place of work.
3. Journey from the place of work to the bus stand or railway station on way back and;
4. The journey from the bus stand or railway station to the office or residence after arrival at the point of original departure.

How ever, if more than one journey is performed on a single day, the eligibility for the flat rate will be restricted to that date for any two places only. In other words not more than 4 flat rates will be allowed on a single day. This is not admissible for the journeys performed by Government Vehicles or own Vehicles.

If tour advance was drawn it should be deducted from T.A.Bill for the month concerned and the net amount alone need by countersigned for drawal.

TRANSFER TRAVELLING ALLOWANCE:

1.13. ELIGIBILITY:

Transfer should be in the interest of the public convenience. In the case of transfer at the request of the Government Servant concerned, he is not eligible for Travelling Allowance.

1.14. FAMILY:-

Family means, Wife, Children including adopted child and step children, dependent husband, married daughter not yet placed under her husband's protection, widowed daughter wholly dependent. Family includes dependant parents also.

The claims, of Transfer Travelling Allowance can be Classified as follows:-

a)	Self	:	(Rule 70 (i) (viii) & (ix))
b)	Family	:	" (ii) (viii)
c)	Transport of conveyance	:	" (iv) (v) and 72 (iii)
d)	Driver	:	" 70 (v)

e)	Personal Servants	:	70 (vii)
f)	personal effects	:	" (iii)
g)	Lumpsum Grant	:	" (ix)

1.15. SELF:– In the case of journey by rail or bus borrowed conveyance the claim will be restricted either to the actual expenses or to the fare of the class to which be is eligible whichever is less.

He is also eligible for one daily allowance for an absence upto 24 Hours. If the absence exceeds 24 Hours, the following rate may be adopted.

HOURS OF ABSENCE (After a Block of 24 Hours)	D.A. ADMISSIBLE.
Not exceeding 6 Hours in excess of 24 Hours	30%
Exceeding 6 Hours but not exceeding 12 Hours	70%
Exceeding 12 Hours.	Full rate.

The Government servant may also draw equal to one half of the rate of daily allowance for which he is eligible as per Annexure I to compensate the expenses at each and (One at the old station and another at the new station) on porterage, etc. involved in the journey. (For self only).

Cost of journey is admissible at the flat rate prescribed (Vide para 12 page 31) for Self and Family.

1.16. FAMILY:–

The Government Servant can draw one fare for each adult member of his family who accompanies him and for whom full fare is actually paid. Either the actual expenses or the class to which he is eligible whichever is less, will be eligible.

Below 12 years child	..	1/2 fare (Half)
12 years and above	..	Adult....Full fare.

He may draw for each member of his family D.A. on the scale prescribed below (As in Annexure I) when they accompany him or if they travel within a course of six months after the Government Servant hands over charge and relieved from the old station.

In the event of his transfer the family can move to a station other than the new headquarters, or the family can move from some other station to the new Headquarters. In such cases, the claim from previous Head quarters to the New Station or the claim to the New Station from other than the previous Headquarters which ever is less will be admissible. Eligibility of D.A., at the rates prescribed in para 1 above for each member of the family. For each child of the family, half of the rate will be admissible. The members of the family undertaking the journey are eligible for flat rates both at previous station and at the new station.

1.17. TRANSPORT OF CONVEYANCE:

He may draw the actual cost of transporting at owner's risk by passenger train, conveyance on the scale and subject to the restrictions prescribed in annexure VI provided the distance between the old and new stations exceeds 130 K.M.

If the conveyance is transported by lorry, mileage at the rate of 33 paise per KM for car and 17 paise per KM for motor Cycle/Scooter is admissible.

If the conveyance is transported by its own propulsion mileage at the rate of Rs.1.50 per KM. for Motor car and 0.90 paise per KM. for motor cycle or Scooter is admissible.

1.18. DRIVER:

In the case of a motor car transported by passenger train, the cost of transporting a chauffeur or cleaner may also be drawn.

NOTE:

a) No. D.A. is admissible to him.

b) In respect of other mode of transporting the conveyance: no claim is admissible.

1.19. PERSONAL SERVANT:

The Government servant may claim railway fare by the lowest class or bus fare for his personal servants subject to the maximum according to the following scale on a Certificate that the fares have actually been paid.

GRADE OF OFFICER.	MAXIMUM NO. OF SERVANT
Grade I	2
Grade II	1

The personal servant may move to the new headquarters one month prior to the handing over charge or within three months from the date of handing over charge.

No daily allowance shall be admissible for the personal servants.

1.20. PERSONAL EFFECTS:-

The Government Servant may draw the actual cost of transporting at owner's risk by passenger train and goods train personal effects upto the following maximum.

Grade of Govt. Servants.	By passenger train	Maximum Kilograms. by Goods train	Total
Grade I	200 Kg.	4300 Kg.	4500 Kg.
Grade II	75 Kg.	1925 Kg.	2000 Kg.
Grade III & IV	40 Kg.	960 Kg.	1000 Kg.

If the personal effects are transported by lorry either the goods rate that will be charged by the Railway or the lorry freight paid which ever is less will be admissible. The payment should be supported by proper vouchers.

(ii) TRANSPORT OF PERSONAL EFFECTS WHOLLY BY ROAD:

Three milages prescribed in Annexure I or the lorry freight or cartage paid which ever is less is admissible. (ruling 2 (i) of Rule 72).

(iii) TRANSPORT OF PERSONAL EFFECTS PARTLY BY ROAD AND PARTLY BY RAIL:-

Two mileages rate prescribed in Annexure I for the road portion and the freight paid to the railways for the rail portion will be admissible. If the personal effects are entirely taken by road, when the distance is partly connected by rail and road, the claim will be restricted to the amount, likely to be charged by the railway and two mileages for the road portion (Rule 72 (V) 2 (iii)).

NOTE:- If the personal effects are transported from the old station to some other station and subsequently to the new station or from some other station to the new station, the claim should be restricted to actual expenditure incurred or eligibility whichever is less.

1.21. LUMPSUM TRAVEL GRANT:-

The Government Servant may draw a lumpsum travel grant according to the scale, to compensate the expenses on packing and loading of personal effects at one end and their unloading and unpacking at the other end, as well as the unquantifiable expenses in consequence of transfer.

a) If personal effects are actually transported:

Grade of Govt. Servants.	Distance between the old and the new stations.	
	Beyond 8 Km but not exceeding 60 Km.	Beyond 60 Km.
Grade I	Rs.300/-	Rs.400/-
Grade II	Rs.225/-	Rs.325/-
Grade III	Rs.150/-	Rs.200/-
Grade IV	Rs.75/-	Rs.100/-

NOTE: This allowance is admissible, provided the Government servant certified in the T.A. Bill that the personal effects were actually transported and that he incurred expenditure on their transporting. It is not necessary that he should claim in the bill the cost of transporting the personal effects.

b) If personal effects are not actually transported one half of the allowance under clause (a) above may be paid.

INSTRUCTIONS:

In case where both husband and wife are working in the same place and are transferred at the same time or within six months of his/her transfer from one and the same old station to one and the same new station transfer travelling allowance will be admissible to both of them as independent Government Servants. Either of them may claim transfer travelling allowance, the other being treated as a member of his/her family accompanying. The spouse should apply for casual leave or other leave and join the family within 6 months.

In case where both husband and wife are working in the same station and are transferred to the same station or within six months from

his/her transfer from one and the same station to two different stations and in cases where both husband and wife are transferred to one and the same station from two different stations at the same time or within six months of transfer of either, travelling allowance for the transport of personal effects may be paid to both of them as independent Government servants.

(Ruling 5 and 6 under Rule 69).

1.22. FIXED TRAVELLING ALLOWANCE.

Fixed Travelling allowance is a monthly allowance granted to a Government servant who is required to tour within a specified are a for a specified period.

CONDITIONS FOR DRAWAL:

1. Full fixed travelling allowance is admissible if a Govt. servant was on duty for the whole month and has toured at least the minimum period prescribed.
2. This allowance is not admissible during leave (Other than casual leave) and joining time.
3. If he was on duty only for a part of the month, the Fixed travelling allowance for the proportionate period of duty only can be drawn, that too only if proportionate minimum period of tour is performed.

EXAMPLE:

Fixed Travelling Allowance	:	Rs.60/- p.m.
Minimum touring	:	20 days
Period of duty in June 79	:	18 days
Proportionate tour days	:	20/30 X 18-12 days
Admissible claim	:	Rs.36/-

4. For every day short-toured, deduction of Fixed Travelling allowance calculated on the F.T.A. due for the minimum tour should be made.

EXAMPLE:

Minimum Tour	:	20 days
F.T.A.	:	Rs.60/- p.m.
No. of days toured	:	15 days.
Deduction	:	Rs.15/-

5. For travel on Government vehicle deduction should be made at 25% of the fixed travelling allowance for each day, which makes upto the minimum touring. If the journeys do not make upto the minimum tour. no deduction need be made.

6. For performing journeys outside the specified area tour, T.A. under ordinary T.A. Rules is admissible. But proportionate F.T.A. for each such day should be deducted from the tour T.A. bill (Rulings (under Rule 17).

7. The claim for F.T.A. should be included in the pay bill for the month. The amount should be drawn and disbursed along with the duty pay. The Government servant concerned should submit journals for the tours made in the month in about the beginning of the succeeding month and any amount drawn in excess should be adjusted by deduction, (short claim) from the next claim. The certificate prescribed in ruling 4 under Rule 17 may be furnished by the drawing officer in support of the claim. This certificate may be countersigned by the controlling officer where the claim relates to the drawing officer himself in cases in which the period of minimum tour prescribed in quarterly, half yearly or annually the certificate should be attached to the pay bill for the claim relating to the second month after the expiry of the period to which it relates.

The existing rates of F.T.A. has been rounded of to the next multiple of Five Rupees and the rates so revised have been issued in G.O.Ms.No.1054, Finance (Pay Commission) dated, 5.10.1978.

The above rate has been enhanced by:
by 20% in respect of 'B' Grade Officer.
by 25% in respect of 'C' Grade Officer.

and by 30% in respect of 'D' Grade Officers with effect from 1.4.82 as per G.O.Ms.No.166, Finance (Allowance-I) Dept, dated, 19.3.82.

The revised classification of Government servants under the new pay structure for determining the Travelling Allowance and the normal rates of Daily Allowance shall be as shown below:–

Grade	Revised Pay Range.	Normal rate of Daily Allowance. Rs
Grade I	Employees drawing a pay of Rs.3,000 and above	.44

Grade II	Employees drawing a pay of Rs.1,400 and above but below Rs.3,000	30
Grade III	Employees drawing the pay of Rs.950 and above but below Rs.1,400	20
Grade IV	Employees drawing a pay below Rs.950	16

(ii) For stay in Madras City Daily Allowance shall be admissible at double the rate of normal daily allowance indicated in para 18 (i) above.

Chapter 2

Leave Travel Concession To State Government Servants

Rules regulating the grant of Leave Travel Concession.

2.1. Extent of Application:-

1. The Leave Travel Concession is admissible to all Government servants under the rule making control of the State Governor who avail themselves of a minimum of 15 days earned leave and who are-

   a)Permanent Government servants;

   b)approved probationers in any category or if no definite period of probation is fixed for the post, have put in a total service for a period of two years of duty within a continuous period of three years; and

   c)Officers appointed on contract basis, if the period of contract is more than two years and re-employed officers on completion of two years continuous service.

2. The concession is not admissible to persons who are-

   (i)not in the whole-time employment of the Government;

   (ii)paid from contingencies; and

   (iii)eligible for any other form of travel concession available during leave or otherwise.

2.2. Frequency of entitlement-

3. The concession is admissible once in a period of two calendar years. The term "once in period of two calendar years" should

be taken to mean once in each block of two calendar years starting from the year 1981. Thus, the concession on the first occasion is admissible during the block of two consecutive years 1981 and 1982 and thereafter during the block years 1983-84, 1985-86 and so on.

4. In cast the Government servants fail to avail themselves of the concession in a block of years, their entitlement to the concession for that block will be deemed to have lapsed.

2.3. Entitlement–

5. Government servants and their families performing journeys to any place in the State of Tamil Nadu beyond 240 Kilometers from the place of work shall be eligible for the Leave Travel Concession either for the onward journey or for the return journey according to their choice.

6. The Government will meet the actual fare for the journey of the Government servant and his family one way only

7. The fare for the journey performed by the Government servant and his family will be the railway fare by the class to which he is eligible under the Tamil Nadu Travelling Allowance Rules. For travel between places not connected by rail, the actual cost of travel by State Transport bus, Ordinary or Express (not air conditioned bus) shall be met by the Government. In respect of travel to places not connected by rail or bus the reimbursement of fare shall be restricted to what would have been admissible if the place had been connected by bus transport.

8. The members of the family of the Government servant may either travel together or separately in different groups as may be convenient to them but the return journey must be completed within two months from the date of commencement of the onward journey of the Government servant and or his family.

2.4. Family defined–

9. The term "family" shall be as defined in rule 2(iv) of Tamil Nadu Travelling Allowance Rules. Where both husband and Wife are Government servants the concession shall be admissible to the family on the scale admissible to the husband or the wife and not both.

2.5. No incidental admissible–

10. No incidental expenses are admissible for journeys performed under the Leave Travel Concession Scheme.

2.6. Concession based on shortest route–

11. Government's liability for the cost of travel by railway or bus between the Government servants place of work and the place of visit is limited to the share of the fare by the shortest route, calculated on the "through", ticket basis. The Government servant or his family members may travel by any route or halt anywhere on the way to or from the place of visits, but the Government's assistance will be limited to the share of the fare as above. The term "shortest route" carries the same interpretation as for travel duty.

2.7. Nature of leave–

12. The Concession is admissible only in the case of journey performed by the government servant during earned leave and not during any other kind of leave. The period of earned leave should not be less than 15 days. In the case of vacation departments, vacation is treated as regular leave for purpose of this concession. The concession is not, however, admissible to a Government servant who proceeds on earned leave and then resigns his post without returning to duty. The journeys by both the Government servant and his family members should commence within the period of earned leave. Along with the earned leave application of the Government servant full details of his travel plan as required in Form III should be furnished.

Leave Travel Concession can be availed even on Casual Leave with effect from 11th September,1986.

The condition of taking a minimum of 15 days earned leave for availing Leave Travel Concession shall be dispensed with and employees shall be permitted to avail the Leave Travel Concession during earned leave or Casual Leave or Government holidays compiled with some casual leave.

(G.O.Ms. No.862 Finance (Pay Cell), dated 11th September 1986.)

2.8. Mode of preferring claim–

13. Reimbursement of the cost of journey shall be made on presentation of claim in the travelling allowance bill form with

the certificate that the journey was actually performed and that travel was made by the class accommodation not lower than the one for which reimbursement is claimed. The serial numbers of the rail and or bus tickets should be furnished in the bill.

2.9. Prescribed certificates–

14. To ensure that the various conditions governing the grant of Leave Travel Concession are satisfied before the claims are passed for payments, the following certificates shall be furnished along with travelling allowance bill:–

(i) certificates from the controlling officer and from the Government servant concerned in Forms I and II;

(ii) Leave sanction order along with the details of travel plan as in Form III.

2.10. Record of Assistance–

15. A record of all assistance granted under these rules shall be suitably maintained. In the case of self drawing officer the record shall be maintained by the Accountant-General/Pay and Accounts Officer as the case may be. In the case of other staff, the records should be in the form of entries in the service book or other appropriate service records and should indicate the dates of journey and place of visit. The authority responsible for the maintenance of service record shall ensure that on every occasion a Government servant proceeds on earned leave, the fact whether he availed himself, of L.T.C. or not shall be indicated in the record.

2.11. Advance–

16. To enable Government servants to avail themselves of the Leave Travel Concession, advance shall be granted on the following terms and conditions:–

a)The amount of advance in each case shall be limited to four-fifth of the estimated amount which Government would have to reimburse in respect of the cost of the journey;

b)A copy of the leave sanction order along with Form III shall be enclosed with the bill claiming the advance.

c)Self drawing officers, shall prefer the claim for advance along with the order sanctioning the leave and the L.T.C. For others, on receipt of the order sanctioning the leave and L.T.C. the

pay drawing officer shall claim the advance and disburse it to the Government servants concerned.

d)The advance will have to be refunded forthwith if the journey is not commenced within 30 days of the grant of advance.

e)The travelling allowance claim for adjustment of the advance drawn should be preferred within one month of the completion of the return journey.

f)The adjustment of the advance will be watched through objection book by the Accounts Officer/Controlling Officer concerned, as the case may be.

2.12. Head of account

17. The expenditure on L.T.C. or the advance granted in that connection shall be debited to a new sub-detailed head "Travel Concession" under the detailed head "01. Salaries", subordinate to the appropriate final head of account to which the pay, etc., of the Government servant concerned is debited

(Vide G.O. Ms. No.407, Finance (Allowance-I), dated 15th June 1981.)

Leave Travel Concession-Revised Scheme.

According to the existing scheme, the present block year is 1985-86. Government direct that the revised scheme shall commence from 1985, with a block of four consecutive years 1985-88 and thereafter during the block year 1989-1992, 1993-1996 and so on.

Employees proceeding on Leave Travel concession under the new scheme shall be entitled to reimburse the cost of both the onward and return journeys. The existing condition of going on 15 days earned leave shall continue. The journey shall however be performed either by train or by bus run by the State Transport undertakings and shall be restricted to the actual expenditure incurred towards such onward and return journeys.

The Government however permit the employees to opt for either the existing scheme of Leave Travel Concession once in two years, reimbursing the cost of one way journey only or once in four years as per the revised scheme ordered above. In either case the journey shall be performed either by train or by bus run by the State Transport Undertakings.

(Vide G.O.Ms.No.561 Finance (Pay Cell) dt.10th June 1985).

Chapter 3

Medical Concessions To Government Servants.

3.1. Treatment in Government Hospitals:– Government have provided free Medical facilities to Government Servants and their dependents for taking treatment in Government Hospitals.

Government servants and their dependents are eligible for the following classes of accommodation in Government Hospitals, according to their income when they are admitted as in-patients for treatment.

Serial number and class of Ward.		Eligibility.
1.		2.
1. General Ward	.. ..	Total monthly income Rs.499 and below.
2. "C" Class Ward	.. ..	Total monthly income Rs.500 and up to Rs.799.
3. "B" Class Ward	.. ..	Total monthly income Rs.800 and upto Rs.1,199.
4. "A" Class Ward	.. ..	Total monthly income Rs.1,200 and above.

(G.O.MS.No.760, H. & F.W., dated 2nd May 1981).

Government servants whose monthly income exceeds Rs.200 and their dependents should pay diet charges at the Rate of Rs.1.50 per day if they are admitted as in-patients in Government Hospitals.

(Rule 13 of T.N.M.A., Rules).

3.2. Reimbursement of Medical expenses:–

(i) A Government servant is eligible for reimbursement of the cost of Medicines purchased by him for treatment for self or for his dependents, if any.

(ii) Reimbursement bills to the extent of a Government servant's monthly pay plus Dearness Allowance in a financial year, should be countersigned by an Authorised Medical Attendant.

(iii) In case where the amount to be reimbursed exceeds the monthly pay plus D.A. of a Government servant in a financial year the Essentiality certificate issued by an Authorised Medical Attendant in the Medical reimbursement bills should be countersigned by a Civil Surgeon.

(Government letter No.22065/TI/80-2, Health and Family Welfare, dated 4th July 1981).

(iv) The Medical reimbursement claims and the Essentiality certificate should be made in the prescribed forms.

(Rule 29-A (1) of T.N.M.A. Rules.)

(v) The period of treatment and the nature of illness should be noted in the Essentiality certificate

(Rule 29-A (1) of T.N.M.A. Rules.)

(vi) In case of treatment of Diabetes, the date of first detection of the disease should be indicated in the Essentiality certificate.

(G.O.Ms.No.1661, Health Department, dated 25th June 1963)

(vii) Reimbursement of cost of medicines for treatment of Diabetes beyond the initial stage of three months is subject to the production of sugar test report once in a year.

(G.O.Ms.No.16, Health Department, dated 3rd January 1974.)

(viii) No reimbursement is allowed in cases of medicines included in the lists of inadmissible medicines, published by the Government from time to time.

(ix) All cash memos. and Essentiality certificate should be countersigned by the Medical Officer.

(NOTE 2 (iii) under Rule 29 (A) of T.N.M.A. Rules).

The Authorised Medical Attendant should furnish his Registered number in Essentiality certificate.

The office seal of the Hospital to which the Authorised Medical Attendant is attached should be affixed in the Essentiality Certificate.

(Rule 29 (A) of Tamil Nadu Medical Allowances-Rules read with Government Letter No.8308/TI/82-8, Health and Family Welfare, dated 17th September 1982).

(xi) The Cash Memo's should be cancelled and the words "Rs. admitted have to be recorded in red ink."

(Government Memo. No 43624/H9/71-9, Health, dated 28th February 1972.)

(xii) Reimbursement of the cost of medicines in full is admissible if the bill for reimbursements is preferred within three months from the date of purchase of the medicines.

(xiii) A 15 per cent cut will be imposed if a bill is preferred after three months from the date of purchase of medicines.

(xiv) No reimbursement is permissible if a bill is not preferred within a period of one year from the date of purchase of medicines.

(xv) The expenditure incurred on the purchase of special and expensive drugs by the Government servants and employees of local bodies, who die while under going treatment will be reimbursed to the wife, children, legal heir or heirs Government Servants.

(G.O.Ms.No.2380, Health, dated 19th December 1969).

(xvi) Reimbursement of medical expenses on *Veneral Diseases Delirium Treatment* is not permissible.

(G.O.Ms.No.1281. Health dated 7th April 1956.)

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Chapter 4

The Tamil Nadu Budget Manual

4.1. Annual Financial Statement of Budget:

Under Article 202 of the constitution of India, a Statement of the estimated receipt and expenditure of the State for each financial year has to be laid before both the houses of the legislature. The estimates of expenditure show charged and voted items of expenditure separately. Expenditure on revenue account is distinguished from other expenditure. This statement is known as the Annual Financial Statement or budget (Page.2).

Structure of Government account:

Receipt and Disbursements are shown in the annual financial statement according to several parts, divisions, sections and heads of accounts adopted in Government accounts. The budget accordingly consists of the following parts and divisions.

Part I: Consolidated Funds : Divisions (i) Revenue (ii) Capital and (iii) Debit.

Part II: Contingency Fund.

Part III: Public accounts: Divisions i) Debit and deposits and ii) Remittances.

4.2. Consolidated Fund:

Is formed out of all revenues received by the Government of the State and allowances raised by Government and the expenditure met there from. Moneys out of this Fund can not be appropriated except in accordance with law and for the purposes and in the manner provided in the constitution.

4.3. Contingency Fund:

The fund is in the nature of an impressed (an advance) created from and out of the consolidated fund. This is intended to provide advances to the Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the Legislature. The amount is at the disposal of the Governor.

4.4. Public Account:

Receipts and disbursement such as deposits, reserve funds, remittances, etc., which do not form part of the consolidated fund are included in the public account of the State. Disbursement from the Public Account of the State are not subject to the vote by the legislature as they are not moneys issued out of the consolidated fund. In respect of this account the Government Acts as Bankers (para 3)

4.5. Appropriation Accounts:

Are the accounts prepared by the Accountant General on behalf of the comptroller and Auditor-General of India for each grant or appropriation indicating the amount sanctioned and the amount spent against each grant or appropriation. Important variations are explained there in with the comments of audit indicative of defective budgeting injudicious or in-adequate reappropriation non-surrender of savings and omissions to cover excess expenditure (Para 17 Definition 5 para 161) MTC 70.

4.6. Appropriation Act:

After The Grants Have been made by the assembly there shall be introduced on the recommendation of the government a bill to provide for the appropriation from the consolidated fund of all moneys required to meet:

a) The grants Voted by the Assembly and

b) The expenditure charged on the Consolidated fund.

No amendment shall be proposed to any such bill. The bill when passed by both Houses of Legislature and assented to by the Governor becomes the appropriation Act. No withdrawal can be made from the consolidated fund of the State Except in accordance with the Appropriation Act for expenditure in the Budget Year concerned subject to sanction of competent authorities and in accordance with the principles of expenditure (para 12 and 14) .

4.7. CHARGED EXPENDITURE OR EXPENDITURE CHARGED ON THE CONSOLIDATED FUND:– Means such expenditure as is not to be submitted to the vote of the Legislature assembly under the provisions of the Constitution. They should be shown separately in the Financial Statement. The items may however be discussed in the Legislature.

Examples:

a) The emoluments and allowance of the Governor and other expenditure relating to his office and residence.

b) Debt charges i.e. interest on loans and repayment of loans.

c) Salaries and allowances of Judges of the High Court.

d) Amounts decreed by a Court of law.

e) Salary of the members of the Tamil Nadu Public Service Commission and Staff (Appendix G)

4.8. Voted Expenditure:

Means expenditure which is subject to the vote of the Legislature Assembly. The items are not charged on the consolidated fund and are included in Demand for grant put to their vote.

(Para 17 Definition 41)

4.9. Preparation of Budget Estimates:

The budget estimates of Receipts and Expenditure for the next financial year are prepared in two parts part I and II.

Part-I Estimates:

Contain only standing sanction i.e. all revenue realised and expenditure incurred on existing laws, rules and orders.

Part-II Estimates:

are the estimates of the cost of schemes involving new expenditure on schemes costing more than Rs.10,000/- per annum recurring or Rs.50,000/- per annum for non-recurring or a scheme involving a change of policy are treated as part II schemes. (Paras 9 and 67)

object: The objection preparing the Budget estimates is to achieve as close an approximation to the actuals as possible both on the receipt side and expenditure side. It is therefore necessary that the estimates are prepared with proper care observing the following instructions.

Receipt Side: The estimate should be passed on the existing rules, rates and taxes, duties etc. and only the amounts actually expected to be received during the budget year should be included. The actual of previous year should be compared and any abnormal variation should be checked and assessed.

Expenditure Side:

1. The Expenditure should be based on what is expected to be paid or spent under proper sanction including the arrears relating to the previous years.
2. The average of actuals of the past 3 years and the Revised Estimate figures for the current year should be taken into account while preparing Budget Estimates for the next year.
3. Lumpsum provision like grants to local bodies etc. should be explained in full.
4. In regard to the cost of establishment the estimates should provide for the actual strength likely to be on duty and the actual pay increments and allowances due to them should be included.
5. Provision for leave salary should be made on the average of past actuals and not on percentage basis.

6. No provision need be made for the post kept in abeyance
7. Provision for Dearness Allowance and other fixed allowances should be made based on the actual amount that will be paid on the basis of pay that will be drawn.
8. Travelling allowance and fixed Travelling Allowance should be based on 3 years average.
9. In regard to contingent items of expenditure provision should be made on 3 years actual.

The Estimate should be rounded off the nearest Rs.1000/-

(Paras 19,20,22,23,25 to 30,32, to 42)

4.10. Revised Estimate:

The revised estimate is an estimate of the probable receipt or expenditure for a financial year framed in the course of the same year with reference to the actual expenditure incurred already and the anticipated Expenditure likely to be incurred during the remaining portion of the budget year.

The Revised Estimate of a year should be the index of the Budget Estimate for the next year. Hence the Revised Estimate should be prepared with great care so that they may agree as closely as possible with the actual for that year.

The Revised Estimates are generally based on the actuals for the first 4 or 6 months of a financial year. For instance, if at the time of preparation of revised estimate the actual expenditure for the first 4 months is available, the Revised estimate should be calculated as follows:

a) by adding the actuals for 4 months of this year with the actuals for 8 months the previous year or.

b) by taking the proportionate figure i.e. 12/4 so that the Revised estimates will be 3 times the actuals for first 4 months

c) by assuming that the revised estimates for the current year will bear the same proportion to 4 months actual which the last year's expenditure bore to 4 months actual of that year.

The heads of department and other estimating officer should use their discretion and adopt one or the other of the above methods or any other suitable method for each particular case in the light of the actual trend of Revenue of expenditure during the previous year (Para 50)

4.11. Importance Of The Revised Estimate:

1. The revised estimate is the indication for the Budget estimate for the next year (Para 48)
2. It enables the Government to arrive at the approximate closing balance of the current year and the opening balance of next year (Para 48)
3. It does not authorise any expenditure or supersede the Budget Estimate (Para 46)
4. With reference to the Revised estimate. Savings if any, should be surrendered and for extra expenditure, additional appropriation should be applied for (Para 46)

The following returns have to be rendered by every estimating Officer every year.

a) Number Statement is due to August.

b) Revised estimate of current year and budget estimate of next year is due in October.

c) Final modified appropriations is due in January.

d) Surrender of savings may be submitted till 31st March.

4.12. Number Statement:

This is sent in connection with the Budget Estimates of the coming year. On 1st August, i.e. in advance of the departmental estimates, a Statement should be sent to the Finance Department in Form a giving particulars of posts. Permanent and temporary, sanctioned pay, pay that will be drawn on 1st April next and number of officers at each rate of pay and the provision to be made in the budget (paras 36 to 38). Another statement in Form 'B' showing the fixed allowances attached to the post or individuals, should be sent (Para 39).

Division Of Government Account

4.13. The Government accounts are divided into major for which different numbers are being assigned under Revenue, Expenditure and Capital accounts etc. as below:

020 to 199 Receipts major heads
211 to 399 Expenditure major heads
411 to 599 Capital account major heads

601 to 799 Debit loans and advances major heads

800 Contingency fund

801 to 899 Public Account

The major head is further classified under six tier classification to have uniformity with reference to the purpose under the functional major and minor heads.

4.14. Six Tier Classification

First tier: Sectors to indicate the grouping of the service (i) General Services (ii) Economic Services (iii) Social and community Services

Second tier: Major heads to indicate the functions of the Government.

Third tier : Major heads to denote the various programmes under each major head.

Fourth tier: Sub-heads to denote the schemes.

Fifth tier : Detailed heads to indicate the standard objects for expenditure.

Sixth tier : Sub-detailed heads to indicate the break-up detailed heads, objective wherever necessary.

4.15. Budget And Control Of Expenditure:

1. No expenditure met from the consolidated and contingency funds of a state on or after 1st April of Financial year will be protected by 1st unless authorised by an Appropriation Act passed in accordance with Article 204 of the constitution. All Disbursements from the consolidated fund during the Financial year not duly authorised by an application Act Passed by legislature will therefore constitute unauthorised expenditure.

2. The Tamil Nadu Budget manual details the procedure to be followed for preparation and scrutiny of Budget Estimates. The various Processes involved in the preparation of Budget Estimates are shown in the Statement enclosed.

3. Each grant specified in the schedule to the appropriation Act indicate the total available for carrying out the purposes failing within the submit of the grant. The particulars of grant are based on the detailed estimates drawn up for the information of the Legislature. Distribution between the various sub heads and items given broadly the purposes for which the grant is made and the expenditure is recorded against the sub-head under provision is made for the service.

4. A grant is an ended a cover all the charges including the liabilities of past years to be paid during the financial year. It is operative until the close of the year. Any unspent balance lapses and is not available for utilisation in the following year.

5. The responsibility for watch in the progress of expenditure against a grant devolves on the Executive which is ultimately responsible for keeping the expenditure within the grant. Audit renders all assistance to the Executive in this matter are ensures that adequate arrangements exist of all departments of Government or control of expenditure.

6. Within the amount of the grant, all allotments to and reappropriation within the sub-heads may be sanctioned by Government or by subordinate authorities, when they are duly authorised to do so. According to paragraph 145 of the Madras Budget Manual, Finance Department has powers sanction reappropriation of funds within the grant. The controlling officers have powers to sanction re-appropriation within the grant between heads falling within minor heads subject to certain conditions.

7. In the Audit Officer, Appropriation Audit is conducted in the stages:

(i) Audit of orders allotment of funds re-appropriation.

(ii) Audit of expenditure against allotments.

8. In regard to orders of allotment and re-appropriation the salient features are as follows:

a) The authority making allotments under a grant is not allowed to allot amounts in excess of those available in the grant.

b) The amount appropriated should be available under the unit from which it is allotment.

c) The orders are issued by the Competent authority.

d) The amount re-appropriated does not constitute 'New Service' or New Instrument of Service.

e) Expect in regard to suspense Heads, the Budget is always for the gross expenditure to be incurred by the Department (i.e.) recoveries cannot be made use of for incurring fresh expenditure.

9. The expenditure on new service scheme should not be incurred until vote of the Legislative is obtained. When the expenditure is

urgent, the advance from the Contingency Fund should be obtained. In G.O. Ms.No.1550, Finance Dated 4th December 1972. Government have laid down limits of expenditure beyond which new service procedure is to be followed. The corpus of the Contingency Fund is Rs.100 crores. The contingency Fund shall be held on behalf of the Governor by the Secretary to the Government in the Finance Department. However in respect of cases which the Finance Secretary considers as special. In the advance may be mentioned by him and post facts approval by the Governor obtained. Applications for advance from the contingency Fund shall be made in the form prescribed under the Madras Contingency Fund Rules.

10. In the absence of exchequer's controi the responsibility for keeping Track of the progress of expenditure and keeping it whether the funds allotted reats entirely with the Drawing and Disbursing Officers and not the Treasuries where the Disbursements take place. Where it is found from the progress of expenditure that additional funds will be required advance action should be taken to apply for additional funds either by re-appropriation or by supplementary grant.

11. The excess over a grant requires expent facts approval by the legislature. Savings under grant represent the inability of the Department to carry out the various programme for originally planned, to the extent the scheme are not executed as per plans the various benefits contemplated to the public and postponed. It is therefore the responsibility of the Executive to see that the various plans and programmes are executed and that the intended benefits are made a financial year are fully utilised. If for specific reasons funds could not be utilised full reasons there for should be recorded. The various reappropriation orders transferring funds from one head to another should be informative give full detai's as to why further provision is needed of the existing provision surrendered such orders will help audit to find out the exact reasons for the variations (excesses or savings) and to draft its comments for information of the legislature through its reports.

12. When it becomes known that funds allotted cannot be fully utilised. They should be surrendered in time without waiting for the end of the year. Belated surrender of funds while it does not help the department to which funds have been allotted does not also help the finance Department. In the matter of reallocation of funds for other purposes at the proper time .

13. Where schemes are administered by non-Government agencies, assistance is given by Government to the agencies in the form of loans, grants and share capital, the fact that the expenditure by way of assistance to the non-Government agencies has been recorded in accounts and the budget provision has been fully utilised does not imply that funds have been properly utilised by these agencies and the objects for which assistance is given have been fulfilled. It is therefore incumbent on the departmental authorities to keep assistance close watch over the proper utilisation of Government assistance by inspection and through periodical reports where there is no prospect of funds being utilised properly immediate arrangements should be made for recovery of the amounts along with interest wherever necessary.

14. The rule require that the departmental figures of expenditure should be reconciled with those of Accountant General every month. The object of reconciliation is to see.

a) That the departmental figures agree with those of the audit office.

b) There has been no irregular drawal of funds from the Treasury which does not pertain to particular office.

c) That there is no misclassification by other departments.

15. In the content of the need for a close review of the expenditure on various plan schemes it is incumbent on the Departments to see that the expenditure on various schemes has been correctly recorded in accounts. For the purpose of central Assistance or "Plan Schemes" also, the expenditure on the various schemes should be properly recorded in accounts and reconciled. There are huge arrears in reconciliation mainly due to the fact that the various instructions issued from time to time not follows. As the Transactions take place at the Treasury where initial account share compiled, Government have laid down that the District Controlling Officers should complete the reconciliation before the accounts of a month are compiled by the Treasuries.

16. The following time schedule has been prescribed for the purpose:–

a)	Receipt of figures from the drawing officers by District Reconciling Controlling Officers.	5th of the succeeding month.
b)	Accounts to be kept ready by the District Treasury:	11th of the succeeding month.

c)	Reconciliation by the District Controlling Officers with Treasury	12th to 14th of the succeeding month.
d)	Despatch of reconciled monthly accounts by Treasuries to the Accountant-General with a copy to Government Data Centre.	18th of the succeeding month.

17. Settlement of audit objections: Settlement of Audit objections on financial transactions of Government are reported to the Departmental authorities so that appropriate action is taken into rectify the defects and omissions. Financial irregularities and defects in initial accounts sanctioned during local audit and not settled on the spot are also communicated to the Heads of office and the next higher authorities through audit inspection reports. Government have brought out a hand book of instructions for the speedy settlement of audit objection. Huge amount of outstanding due to non-receipt of replies from the Departmental authorities. The following are broad categories of audit objections:

a) Non-receipt of Payees receipts.

b) Detailed bills for Lumpsum drawal not received.

c) Want of sanctions.

d) Recoverable advances not recovered.

e) Vouchers not received.

18. The delay in submission of the documents in proof of payments result in large expenditure escaping audit scrutiny for long period with the effluxe of time settlement of audit objections also becomes difficult.

Examples: 165 A other Administrative Services.

AJ Training I non-plan- AM Civil Service Training Institute at Bhavanisagar.

01. Salaries- 33 Pay and Allowances.

4.16. Control of expenditure:

The head of the department is the Chief Controlling Officer. The head of a district or a region of a department is the subordinate controlling officer. The head of an office is a disbursing officer under the control of the Chief controlling officer.

The Chief Controlling Officer is responsible for controlling expenditure from the appropriation placed at his disposal and will exercise control through the subordinate controlling officers and disbursing officers (Para 115). The Chief Controlling Officer will ensure:

a) That the grant placed at his disposal is utilised properly.

b) That the expenditure is kept within the sanctioned grant.

c) That all financial rules and regulations are observed in expenditure.

d) To move the competent authorities in proper time to provide necessary additional funds.

e) To surrender appropriations, not likely to spend as soon as lapses or savings are foreseen (Para 118)

Note:

The Sub ordinate controlling officers and disbursing officers are also responsible in the same manner in respect of allotments placed at their disposal (Para 118)

4.17. Reconciliations:

Each disbursing officers maintains a register of receipts and expenditure in which entries are made then and there. The entries in the several columns are totalled at the end of the month. The total shows the monthly and the progressive expenditure to the end of the month under units of appropriation relating to his office. Departmental figures have to be reconciled with treasury figures every month. An extract of disbursing offices accounts in the prescribed form 'C' has been sent to his District Controlling Officers, So also the District Controlling Officer, after reconciliation with the treasury sends an extract of his account in form 'D' to the Chief Controlling Officer. The Chief Controlling Officer consolidates his figures as well as the figures received from his subordinates and the adjustments received from the Accountant General also for each month. One of his staff will be deputed to the office of the Accountant General, Madras to reconcile the total departmental figures with the Accountant General's figures. After reconciliation and rectification of discrepancy, if any the chief Controlling Officer furnishes a certificate that his figures have been reconciled with the Acco..ntant General. The Accountant General will check the figures with his own accounts and take steps to reconcile the figures.

4.18. Object Of Reconciliation:

1. Misclassifications in accounts are rectified.
2. Accurate accounts are maintained by the controlling officer to enforce sufficient departmental control.
3. The accounts maintained in the office of Accountant General are made accurate for compiling the final published accounts.

4.19. Public Accounts Committee:

It is a Committee constituted by the Legislative Assembly for the examination of reports of the comptroller and Audit-General relating to the Appropriation Accounts of the State, the Annual Finance Accounts or any other accounts laid before this Committee for scrutiny on behalf of the Legislature.

The extent to which the wishes of the Legislature as expressed by the demands vote are actually complied which is investigated by the Committee and brought to the notice of the Assembly along with any point which the Finance Department requests to be brought to the notice of the Assembly. (Para 15 and 202-Definition 30)

4.20. ESTIMATE COMMITTEE:

The committee on estimates is a committee constituted by the Legislative Assembly for the examination of such of the estimate as the Committee may choose to examine or are specifically referred to it by the House or Government. The Constitution and the function of the Committee are regulated by the Tamilnadu Legislative Assembly Rules as may in force from time to time.

a) to report what economics, improvements in organisation, efficiency or administrative reforms consistent with the policy underlying the estimates may be effected
b) to suggest alternative policies in order to bring about efficiency and economy in administration.
c) to examine whether the money is well laid out within the limits of the policy implied in the estimates and
d) the suggest form in which the estimates shall be presented to the legislature.

The Chairman of his Committee is nominated by the Speaker from among the Members of the Committee. (Paras 167 to 190)

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Chapter 5

Tamilnadu Financial Code

Conditions for incurring expenditure.

5.1. Article 3: Government Servant should not incur any expenditure from public funds unless the expenditure has been sanctioned by the competent authority and funds are provided in the budget.

The principles for incurring expenditure or standards of financial propriety are:–

(i) The expenditure should not be more than the occasion demands.

(ii) Powers of sanction should not be exercised to pass an order directly or indirectly to once own advantage.

(iii) Public moneys should not be utilised for the benefit of a particular person or section of the community.

(iv) Travelling allowance should not be source of profit

Article 4: Duties of Government servants dealing with maintenance of accounts.

Proper accounts are to be maintained for all transactions. Government servants should be familiar with the rules and exercise strict control over his subordinate in regard to public funds and maintenance of accounts.

Article 7 and 9: Duties of Government Servants dealing with Collection of Revenue. Every Government servant responsible for collection should see that demands are made in time. Steps are taken for prompt collection and proper accounts are maintained. The controlling officers should also watch the recoveries and verify the correctness of remittances. The controlling officer shall arrange to consolidate the departmental figures and reconcile the same with Treasury figures.

5.2. Article 32: Refund Of Revenue:

The refunds of Revenue shall fall under two categories.

(i) Refund to which the claimants are legally entitled to

(ii) Refunds which are made-ex-gratin.

The time limit for refund of revenue to which the claimants are legally entitled to is normally three years. In the case of exgratia refunds the time limit is either three months from the date of intimation to the party concerned. Otherwise the time limit is one year from the date or original credit.

5.3. Article 39: Lapse Of Appropriation:

All appropriations shall lapse at the close of the financial year. The unutilised balance of appropriation should not be utilised during the following year. Undue rush of expenditure during March is to be avoided.

Drawing and keeping the cash in a chest or by transfer to a deposit head to avoid lapse, of Budget is prohibited.

5.4. Article 45 to 50: Sanction accorded takes effect from the date of order unless otherwise indicated therein (49) A sanction lapses if it has not been acted upon within one year. (Article 50) Sanction for GPF advance or part-final withdrawal will be valid for 3 months, Sanction for loans will lapse at the close of financial year.

Sanction to an estimate for original works will lapse after 5 years and sanction to an estimate for ordinary annual repairs will lapse at the close of financial year (5). A sanction can be renewed by the competent authority.

5.5. Article 52 To 55 Arrear Claims:

The T.A. claims of the Government servants should be preferred within 3 months from the date of completion of the journey. T.A. bills of M.L.A. and Non official members of committees may be claimed within one year (Note I under Article 52).

The medical reimbursement claim of the Government servants (Other than I.A.S. Officer) should be preferred within 3 months from the date of Purchase of Medicine as shown in the essentiality certificate issued by the Medical Officer. If the treatment lasts for more than a month, the claim should be preferred once in a month (Note 3 article 52). If the claim is preferred after three months 15% cut should be imposed. If the claim is preferred after one year the claim will lapse G.O.Ms.No.2308(H) Health & Fin, Dept. Dt.29.12.81.

A claim for arrears of pay or allowance or increment after 6 months will be subject to 15% out. The cut need not be imposed if delay is due to administrative reasons. The period of one year should be

counted from the date on which the increment is sanctioned (Note 4 article 52).

5.6. Due Date For Drawal Of Pay And Allowance:

Pay, leave salary become due for payment only on the last working day of month in all months except and on the first working day of April in respect of March. However, in the following cases, the pay and allowances can be drawn and paid upto the date of relief, without waiting for the due date.

(i) When a Government servant is ousted or dismissed from service.

(ii) When a Government servant is transferred to a new station

(iii) When a Government servant in sent on foreign service.

(iv) When a Government servant in promoted from a Non-gazetted post or reverted from the Gazetted to Non-gazetted post involving change of office.

(v) When a Government servant is transferred from one Department to another

(vi) When a Government servant is transferred from one office to another.

5.7. Presentation of pay bills:

Pay bills may be presented at the Treasury duly signed 5 clear working days before date on which payment of salary is due. 80 & 81: Pay due to a deceased Government Servant and Government Servant whose where about is not known. Pay leave salary and other emoluments can be drawn for the day of death irrespective of the hour of death 80 (a) pay and allowance due to Government servant may be paid without the production of the usual legal authority.

(i) If the gross amount of the claim is Rs.2500/- or less under orders of the Head of Office

(ii) If the amount exceeds Rs.2500/-upto 5000/- under orders of Head of the Department.

(iii) Exceeding 5000/- Under orders of the Government on execution of an indemnity bond executed by the legal heir 80(b).

Article 84:

Advance Of Tour TA: Tour TA advance may be granted to Governments servants. The amount should not exceed the sum

required for the month or for the duration of tour which ever is less. Second advance shall not be granted until an account has been given for the first. TA claim should be preferred as soon as the Government servant returns to the Headquarters. The unspent balance should be refunded in to the Treasury and should not be utilised for the journeys to be under taken during the subsequent month.

5.8. Contingent Charges:

Contingent charges or contingencies is the expenditure incurred towards furniture, books, freight charges, postage charges etc, for day to day administration of office.

Permanent Advances: (Article 94 to 98, 106 & 107)

Each office shall be provided with a fixed amount known as permanent advance for meeting urgent contingent items of the expenditure-viz. Conveyance charges, freight charges telegrams charges etc., relating to the office. The permanent advance shall be sanctioned by the Head of the Department in respect of the offices under its control.

5.9. Temporary advance (99)

In order to meet the contingent expenditure of a specified occasion, the temporary advance can be drawn from the Treasury, under the proper sanction of the government. The advance should be adjusted by means of an adjustment bill as soon as possible, at any rate within three months.

5.10. Precautions For Bringing Money From To Treasury Or Bank:

The following precautions, should be observed while sending subordinate to the Treasury or Bank for encasement of bills or remittances:

1. If the sum is below Rs.500/- a single office Assistant should be employed.
2. If the sum is Rs.500/- or above but less than 1000/- two office Assistants or a clerk.
3. If the sum is Rs.1000/- and above but below 5,000/- a clerk and an Office Assistant.
4. If the sum is Rs.5000/- and above but below Rs.20,000/- two clerk or a clerk and a cashier with two office Assistants.

5. For sums above Rs.20,000/- Head Accountant with a clerk or cashier with two office assistants.

5.11. Forms of Government Securities:(279 and 281)

Security deposits are taken from Government Servants entrusted with cash and stores and from contractors who supply stores or execute works (275) The Various forms of Security deposits are:

i. Cash ii. Promissory Notes of the Government. iii. Stock Certificate of the Government. iv. Post office savings Bank Deposits. v. post office cash certificate. vi. Deposit receipts of bank vii. Fidelity Bond (279).

5.12. (294 to 297:) Report Of Losses–

When a defaleation or loss of public money, stores property etc, has occured, the head of an office should send a preliminary report to the Accountant General and to the Head of the Department. He should then investigate and take further action. Then a detailed final report should be sent giving the nature and extent of loss, whether the loss has been recovered or whether it is possible to recover, the action taken against the Government Servants responsible and steps taken to prevent such loss (Act.294) When it is impossible to recover the money that have been lost the irrecoverable amount should be written off by the competent authority (297).

302:– Prosecution for embazzlement of Public Moneys or property.

Wherever there is a suspicion that a criminal offence has been committed, the police shall be informed. The head of office should assist the prosecutting staff when the case is heard in the Court. Reports should be sent to Government at each stage (302).

5.13. (320 to 322:-)

Rounding of claims due to the Government.

All amounts due to the Government should be rounded to the nearest rupees.

The T.A. claims and contingent payment should be rounded at the last stage.

Chapter 6

Tamil Nadu Accounts Code

General Principles And Methods Of Accounts

6.1. Period of Accounts: The account year is a financial year running from 1st April to 31st March. The Government accounts may be kept open for a certain period in the following year for carrying out inter departmental adjustments, closing of GPF accounts and rectifying misclassification etc., (Art.21)

6.2. Cash basic of Accounts: The transactions shall represent cash receipts cash disbursements and book adjustments (Art. 22)

6.3. Currency in which accounts are kept:– Government accounts are maintained in Indian currency (Art 23).

6.4. Main divisions of Accounts: The Govt Accounts shall BE KEPT IN THE FOLLOWING three parts:

a. Part I - Consolidated Fund

b. Part II - Contingency Fund

c. Part III - Public Account

In part I account, there shall be three main divisions, namely: 1. Revenue 2. Capital and 3. Debt (Comprising Public Dept and Loans and Advances)

In part III, there shall be two main divisions namely 1) Debt (other than those included in part I) and deposits and 2. Remittances.

Part III:– Debt shall comprise receipts and payments other than these falling under the debt-heads pertaining to part-I, in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with repayments of the former and recoveries of the latter.

6.5. Remittances: Remittances shall include all adjusting heads, under which shall appear remittance of cash between treasuries, and transfers between different accounting circles (Art 24)

6.6. Pay and Allowances: Pay and allowances of a Govt servant should be taken against the department and the post in which he is actually serving. This direction need not however be rigidly applied in the case of ministerial Govt servants acting in other parts in the

same establishment nor shall it apply to cases governed by special directions issued by Government (Art 31(1)).

6.7. Transit Pay & Allowances: The transit pay and allowances of a Govt servant proceeding to join the office whether on first appointment or on transfer either permanently or as a temporary measure, or on reversion from a department to another should in the absence of special orders to the contrary, he debited to the office to which he is proceeding (Art. 31(3)).

The transit pay and allowances both ways of Govt. servant transferred from one Govt. to another or to foreign service will be adjusted in such manner as may be mutually agreed upon by Govt. concerned (Art 31(3) Note: 2 in accordance with the following principles.

1. when a Govt. servant is transferred permanently from one Govt to another, his transit pay and allowance including transfer T.A. shall be borne by the Govt. to which he is transferred (App. 3B, I(i)).

2. when the service of Govt. servant are lent by one Govt. to another, the transit pay and allowances including travelling allowances while he is joining and leaving the new service shall be debited to the borrowing Govt (App 3B I(ii)).

3. In the case of an officer in a joint cadre serving two Govts. his transit pay and allowances including travelling allowances on transfer from one to another shall be debited to the office to which is proceeding (App 3B I(iii)).

4. The transit pay and transfer travelling allowances of Govt. servants belonging to Tamil Nadu state on transfer from one foreign employer to another, will be borne by the body to which he is proceeding (Art 31 Note 4).

5. The transit pay and allowances and transfer travelling allowance of Govt. servants of the Govt. of Tamil Nadu on deputation to another Govt. while serving under a foreign employer will be bornely that foreign body from which he is proceeding. (LR 3 under Art 31).

6.8. Travelling Allowances: As a general rule, the travelling allowance of a Government servant on what ever duty he may be employed shall be debited to the same head as his pay:

In the following cases, the travelling allowances of a Government servant may be debited to a head different from that to which his pay is debited. (see also Local Rulings under Act 32)

1. In cases where a Government servant is required to travel on duty connected with an outside body or fund.

2. When Government considers it necessary to show separately the cost of the special service.

3. In case covered by general or special orders by Government authorising a deviation from the General Rule (Art 32).

6.9. Expenditure on Work: When a civil department is using a P.W.D. building the expenditure incurred upto Rs.5000/- for any one work should be charged as contingent expenditure of civil department. If more than one department is using the building, the department which occupies the major portion will bear the expenditure. If the Revenue Department is one of the occupants the expenditure shall be met by the Revenue Department (LR 3 under Art 33).

6.10. Recoveries of Expenditure in Government Accounts:

Recoveries effected whether within the financial year or after that should be treated as reduction in expenditure.

6.11. Losses in Government Accounts: If money due to Government is lost on the way before it reaches a treasury, it should be shown as receipt and then loss (ART 80 (2)).

Loss of buildings, lands, stores and equipment should be recorded in the value or stock account only and the value written off (Art 81).

Amount representing losses of pay and allowances etc., caused by misappropriation defalcation embezzlement when redrawn for disbursement should be debited as a contingent charge of the department concerned to avoid double debit under "Salaries etc". Recoveries if any made from the delinquent will be taken to the receipt head concerned (Art 12 LRI Note).

The amount towards losses through misappropriation defalcation embezzlement etc. pending further action regarding investigation, fixation of responsibility and recovery shall be re-drawn by the authorities competent to write off the loss under the provisions of TNFC Volume II on a simple receipt in TNFC Form 117. The loss in each case shall be reported in accordance with the provisions in TNFC Vol.I. A copy of the sanction of competent authority should be sent to the Accountant General in advance and also enclosed with the claim (Art 82 LR 2)

6.12. Incidence of Leave Salary (App D See II)

The leave salary has to be allocated first among the borrowing Governments in the reverse order and then among the lending Government.

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Chapter 7

Tamil Nadu Treasury Code Vol.i

7.1. Normally the receipts of the Government should be remitted into the Bank/Treasury and they should not be utilised for making departmental payments.

7.2. The remittances made in the mofussil should be accompanied with triplicate chalan, which in the first instances should be presented to the Departmental officer concerned for security of the Head of Account. Then they can be presented at the State Bank of India/Treasury along with the remittance. The original chalan duly receipted should be returned to the remitter. The duplicate and triplicate copies of chalan are sent to the treasury. The duplicate is retained in the treasury and the triplicate is sent to the Departmental officer concerned by the Treasury. In Madras city, the chalans are presented in triplicate/S.R.10/T.R.10 at the Reserve Bank of India, after the chalans are scrutinised by the Departmental officers.

7.3. The departmental officer should obtain the service postage stamp from the Treasury Head Post office by effecting payment in cash or by cheque, TR 10 SR 30 (Page 64,70,71,76)

7.4. The Government servant concerned is primarily responsible for safe custody of the money received by him. He should keep the cash balance in the office cash chest. If the amount is large, the cash chest should be provided with double locks, the key of which should be held by two different persons. At the close of the day the Head of Office should verify the cash balance in the chest with the balance shown in the cash book TR II, SR I (Page 80)

7.5. A claim against the Government should be preferred by presenting a bill in the prescribed form. The bill should contain adequate information regarding period of the claim, nature of the claim, amount claimed etc., The particulars should be filled in ink.

The Head of Account should be noted and the net amount claimed shall be written both in figures and words. The deduction made in the bills should be supported by schedules in triplicate. The protective entry should be made in ink. The Head of the Office or the Drawing officer should sign the bills with date (TR 16 SR 2 P 118)

7.6. The monthly pay of the non-Gazetted officers. Office Assistants and Gazetted Officer drawing pay in the time scale minimum of which does not exceed Rs.3000/- should be prepared in the establishment pay bill form by the Head of the Office. Separate bills should be prepared for temporary and permanent establishment. The arrears claim should not be included in the monthly pay bills. In the case of temporary establishment the G.O. Number and date, period of sanction should be indicated on the bill. In the case of transferee the claim should be supported by Last Pay Certificate. The periodical increment claim in the pay bills should be supported by increment certificate. The deduction made in the pay bills on account of G.P.F. F.A., F.B.F. etc. should be supported by schedule in triplicate. The pagewise totals should be struck at the bottom of each page and consolidated on the last page of the pay bill (TR 16 SR 9 Page 134)

7.7. The arrear claims of pay and allowances should be claimed in a separate bill. While claiming the arrears, a note regarding drawal of arrears should be made on the office copy of the original bill in order to prevent double claims. The details regarding gross amount of the bill net amount of the bill, date of encashment of the bill, in respect of original bill should be noted on the arrear bills. The drawing officer should also record a non-drawal certificate in respect of arrear claims (TR 16 SR 14 P 130)

7.8. The claims for payment of rent (TR 16 SR 19 XI) electricity charges, pay of menials, payments for supplies made are made in the contingent bills. Full details of expenditure should be furnished on the bills. The sub vouchers exceedings Rs.1000/- should be passed for payment and attached to the contingent bills. The details regarding the budget provision, expenditure incurred, balance available should be noted in the contingent bill (TR 16 SR 18 Page 245 & 246)

7.9. In the case of bills lost before payment the Drawing officer should issue a duplicate bill early after obtaining non-payment certificate from the Treasury (TR 16 SR 2 Page 127)

7.10. The final pay bills of the self Drawing Gazetted officers may be paid by the Treasury officers in the event of their death or in the event of their retirement. However, in the case of resignation or

dismissal, the final pay bills cannot be paid without obtaining no demand certificate from the Accountant General (TR 16 SR 34(2).

7.11. Each Drawing officer should maintain the Treasury'bill book (TNTC 70) in which the details of bills presented at the Treasury from time to time are noted. The entries in the Register should be attested by the Drawing officer. Whenever cash or draft is received from the Treasury col.12 in this Register should be signed with full signature of the Drawing officer. 70C Watches the Token for the bill not encashed. The separate MTC 70 for pay and can be maintained allowance and another for other bills (TR 16 IN 33 Page 193)

7.12. The cheque Drawing officers should intimate the cheque book number and the numbers of cheque brought in to use, to the Treasury and the State Bank of India. The cheque is valid for a period of 3 months after the month of issue. The cheques which are not cashed within 3 months should be cancelled and fresh cheque should be issued (TR 16 SR 39, Page 202. 204, 205)

7.13. The L.P.Cs are issued by the Head of Office or Drawing officer in the case of non self drawing officers. In respect of self drawing officers the L.P.C. is issued by the Treasury Officer/P.A.O. The L.P.C. indicates the following particulars.

The period upto which payment has been made, the date of relief, the rate of pay and allowances admissible in the old post, the details of GPF, Account No, PLI Policy Number details of outstanding recoveries etc. The L.P.C. should be produced at the new station/ new office for claiming the pay and allowances for the first time. The L.P.C. can be issued in duplicate.

The Drawing officer is primarily responsible for watching the disposal of the amounts drawn from the Treasury. All bills encashed as per Treasury bill book should be accounted in the cash book and undisbursed pay register. The cash book and U.D.P. Register should be closed daily. The undisbursed balance should not be retained in the office beyond a period of one month except in exceptional cases. However any amount which remains undisbursed for more than three months should be remitted into the Treasury (TR 22 SR 4(a) P.319 TNTC 20)

7.14. When money is urgently required for expenditure connected with fire, floods, earth quake etc, the Treasury Officer can make payment on the strength of Collector's written orders. In the absence of the Collector, the Head Quarters Sub Collector or other Gazetted Officers performing the function of the collector can authorise such payments. Such urgent payments should not exceed Rs.2,50,000/- at

a time and they should not be utilised to meet personal claims of the Government Servants (TR 16 Individual (14 & 263)

7.15. The Accountant General, may permit withdrawal of funds for any purpose (TR 14) The pension payments of all Government servants are authorised by the Accountant General, Madras (TR 16 SR 64 (P)222. The authority of the Accountant General is necessary for making final payment of gratuity and final withdrawal from the General Provident Fund Account to all Government servants (TR 16 SR 92(P) 247) The Accountant General regulate payment of duty pay leave salary, increment. The Accountant General can order the recovery of irregular or excess payment from the Government servant through the Treasury officer (257, 260)

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Chapter 8

Loans And Advances To Government Servant

8.1. Under existing financial rules (Art. 226 to 255(c)) of Tamil Nadu Financial Code Vol.I) various kinds of loans are sanctioned to Government servant. These advance broadly fall under three categories:

(a) Interest bearing advances that are recoverable over a long periods, viz sixty or more monthly instalments.

(b) Interest bearing advances of comparatively small magnitude recoverable in less than sixty monthly instalments.

(c) Interest free advances of comparatively small magnitudes recoverable is less than sixty monthly instalments.

The various kinds of advances sanctioned to Govt. servant under the three categories are given below:

8.2. (a) Interest Beaning Advances Recoverable In 60 or More Instalments

1. Advances for purchase of Motor Cars.
2. Advance for purchase of Motor Cycles, Scooters, etc.
3. House building Advance.
4. Marriage Advances.

8.3. (b) **Interest Bearing Advances Recoverable In Less Than 60 Instalments**

1. Advances for purchase of cycles.
2. Warm clothing Advances.

8.4. (c) **Interest Free Advances Recoverable In Less Than Go Instalments**

1. Advances for purchase of Khadi.
2. Advances for purchase of Handloom cloth.
3. Festival Advance.
4. Other miscellaneous Advances (tansi advances etc)

Chapter x of the Tamil Nadu Financial Code contains instructions relating to the various kinds of loans and advances given to the Government servant and others. The details regarding the eligibility, amount of advance, duration of recovery in respect of certain important loans and advances have been given in the statement for easy reference:

8.5. **Accounting Procedure For Loans And Advances Sanctioned to Government Servants**

The head of the office or a Government servant to whom the head of an office has delegated powers of drawing establishment pay bills, should maintain three registers, viz, loan sanction Register, Individual loan Register and loan Recovery Register to record sanction and recovery of all loans to Government servants.

The Loan sanction Register and the Individual Loan Register will be common to all loans. The loan recovery register in Annexure 3 is to be used for short term loans only. In respect of long term loans for house building, marriage and car/scooter the loan recovery registers in Annexure 4 and 5 should be used.

The registers should be reviewed by the head of the office atleast once a month to ensure their proper maintenance and for taking suitable action for outstanding items. In token of review, a memorandum of check must be put in the front page of each register.

When a Government servant is transferred full details of the loans should be entered in the last pay certificate to the new office. As usual, the departmental drawing officers will have to reconcile their

figures under debits and credits in respect of each category of loan/advance, with the figures available at the treasury/sub-treasury.

There are no Heads of Departments to frame estimates of disbursements and receipts in respect of certain loan heads like festival advance, handloom, advance other conveyances, etc., which are disbursed and recovered by all Heads of Department and their subordinate disbursing officers. In respect of such loan heads to which no authority has been nominated by any specific orders of the Government, the Director of Treasuries and Accounts will be the Head of Department who will obtain the monthly progressive figures from the A.G. for watching the pacing of expenditure and reporting to Government any likelyhood of the expenditure exceeding the budget allotment. He will also be estimating authority for those heads of accounts. This does not in any way absolve the heads of Department of their responsibilities in respect of all loans paid to the staff Officers in their respective departments.

Kinds of loans and Advances payable to Government Servants
(Both long-term and Short-term)

Long term Advances : 1. House Building Advances 2. Conveyance Advances 3. Marriage Advance.
Short Term Advance : 1. Cycle Advance 2. Education Advance 3. Warm Clothing Advance 4. Khadi 5. Handloom 6. Festival 7. TANSI.

Purpose	Eligibility	Quantum of advance	Mode of recovery (in monthly instalments not exceeding) 180 months (Principal)	Rate of interest	Calculation of interest	Mode of Recovery (in monthly instalments not exceeding) 60 months (Interest).
1	2	3	4	5	6	7
1. H B A i. Plot cum construction. ii. Construction iii. Addl. I,II and III. iv. Ready built house.	All Govt. servants who have completed 6 years of continues service (Go.Ms.759/8.5.90) But not due to retire within 3 yrs.	75 times of pay + DA but not to exceed Rs.2,50,000/-	Recovery starting on completion of 18th month after the date on which the 1st instalment of the advance is paid on the completion of construction whichever is earlier.	Variable from time to time	Total Product: Interest = Total Product X Rate of Interest X 1/12	
H B A – Enlargement/Improvement	All Govt. Servants who have completed 6 years of continues service (G.O.Ms.759/8.5.90) But not due to retire within 3 yrs.	Not to exceed Rs.1,00,000/-	Recovery starting on completion of 18th month after the date on which the 1st instalment of the advance is paid on the completion of construction whichever is earlier.	Variable from time to time.	Total Product: Interest = Total Product X Rate of Interest X 1/12	

2. Motor car Advance (New)	Group 'A' Officers	Eligible amount of Rs. 80,000/-	200 months	-do-	-do-	
Motor car Advance (Second hand)		Rs.48,000/-	170 months	-do-	-do-,	
Motor Cycle Scooter (New)	To Govt. Servants of Basic pay of Rs.1640/- and above	Rs.12,000/- or the cost which ever is less.	60 months	-do-	-do-,	
Motor Cycle Scooter (Second hand)	To Govt. servants of Basic pay of Rs.1640/- and above	Rs.7,000/- or cost.	50 months	Variable from time to time.	Total Produce Interest = Total product X Rate of Interest X 1/12,	
Moped (New)	-do-	Rs.7,000/- or cost which ever is less	50 months	-do-	-do-,	
Moped (Second hand)	-do-	Rs.5,000/- or cost.	50 months	-do-	-do-,	
3. Marriage advance Male Govt. Servants (Sons)	I. To all approved probationers.	Rs.3,000/-	60 months	-do-	I = Amount X $\frac{\text{No of instalments}}{500}$	Recovery starting on completion of principal-not exceeding the monthly instalment fixed for the recovery of the principal

RLEGP = Rural Landless Employees Guarantee Programme.
SS & PR = Small Savings and Public Realations
CE.
NGO - Non Governmental Organisation.
LSP - Leave on Less of Pay.
PA - Personal Affairs.

-do-	II. G.S.who are on leave other than EOL W/o allowances.					
Marriage Advance (Female G.S/Daughters)	-do-	Rs.5,000/-	-do-	-do-	-do-	-do-
Cycle Advance	C & D Group Govt. Servants and basic servants who have put in a regular service of not less than 5 years.	Rs.800/- or cost which ever is less	40 months	Variable from time to time		
Education Advance College–	All Govt Servants and basic servants for educating their children studying in colleges/polytechnic (only one advance in a year)	Rs.1,500/- or one months basic pay	10 months	Interest free	Interest free	Interest free
Polytechnic		Rs.750/- or	10 months	-do-	-do-	-do-
Warm clothing Advance	All Govt. Servants and Basic servants who are transferred from plain to Hill station and those who are recruited for appointment in any of the Hill stations.	Rs.500/-	20 months	Variable from time to time		

Purpose	Eligibility	Quantum of Advance	Mode of Recovery (Monthly instalments not exceeding)	Calculation of Interest
Khadi	All Govt. Servants who are not likely to be ousted before the recovery of Advance	One month Basic pay	10 months	Interest free
Handlooms Advance	All Govt. Servants and basic servants who have put in a regular service not less than 5 years.	-do-	-do-	-do-
TANSI	-do-	One month basic pay or Rs.2400/- which ever is less	-do-	-do-
Festival Advance	All Govt. Servants and those who are on leave on Average pay and who are on leave on full pay but not to the temporary staff who are not likely to continue in service for a period of one year beyond the month in which the advance in paid.	Rs.500/-	-do-	-do-